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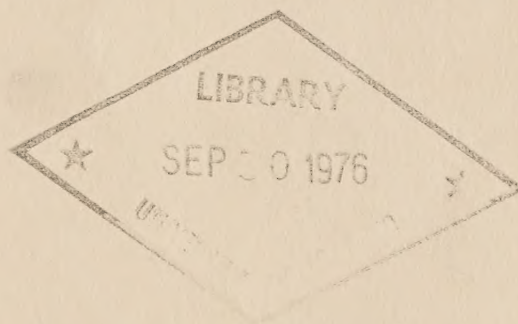
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# REPORT OF THE TRI-LEVEL TASK FORCE ON PUBLIC FINANCE

## VOLUME III



## APPENDIX

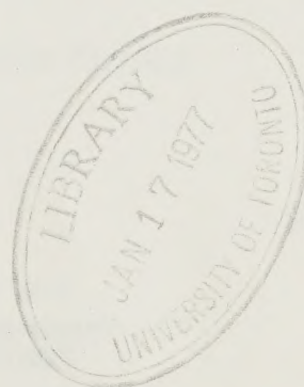






# REPORT OF THE TRI-LEVEL TASK FORCE ON PUBLIC FINANCE

## VOLUME III



APPENDIX  
(FEBRUARY 1976)



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TRI-LEVEL TASK FORCE ON PUBLIC FINANCE

APPENDIX

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The Incidence of the Property Tax in Canada:  
A Review of the Literature





THE INCIDENCE OF THE PROPERTY TAX IN CANADA:  
A REVIEW OF THE LITERATURE

This paper was prepared for the Tri-Level Task Force on Public Finance by Richard M. Bird and Enid Slack.

Some assistance in the preparation of the paper was provided by members of the Task Force but it should not necessarily be regarded as representing a consensus view of the Task Force members or of the governments they serve.





THE INCIDENCE OF THE PROPERTY TAX IN CANADA:  
A REVIEW OF THE LITERATURE

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## THE INCIDENCE OF THE PROPERTY TAX IN CANADA:

### A REVIEW OF THE LITERATURE

#### An Overview of the Incidence of the Property Tax

The conventional view of the property tax is that it is extremely regressive in its incidence, that is, that poor Canadians pay out more of their incomes as property taxes (either directly or indirectly, through higher payments for housing and other goods) than do rich Canadians. This appears to be strongly supported by the few quantitative studies of property tax incidence which have been carried out in Canada, as well as by many similar studies in the United States.

All of these studies, however, like the conventional view of the regressivity of the property tax, rest on a particular analysis of the incidence of property taxes which was developed largely in the late nineteenth century. Recently, the view that the property tax is unequivocally regressive has come under increasing attack from several quarters. One line of criticism has focused on the quantitative studies which have generally been taken to support the conclusion that the property tax is regressive. Some authors have shown that alternative assessments of the available evidence suggest that the incidence of the tax is likely to be closer to proportional than regressive, even if one accepts the traditional incidence theories. Others have taken the more agnostic position that the serious conceptual problems with all such incidence studies mean that they can offer no clear support for any conclusion on incidence.

A still more fundamental line of attack focuses directly on the theoretical basis of the conventional view of property tax incidence. These critics have put forward a new view of the incidence of the property tax which, in essence, argues that the tax is not a tax on consumption (especially the consumption of housing services) as in the conventional view, but rather a tax on all owners of capital. Since the distribution of wealth is more concentrated than that of income, it follows that the new view is that the burden of the property tax in the country as a whole is distributed progressively.

Although several quantitative studies reflecting this new view of property tax incidence have been carried out in the United States, and certain of its basic premises are now accepted to some extent by almost all academic analysts, the precise extent to which this model of incidence is more realistic than the model underlying the conventional view is still quite controversial. So, however, is the traditional theory on which existing quantitative incidence studies in Canada are based. Even those who by no means accept the new view in its entirety have been forced to admit that the old view was too simple and probably overstated. On balance, most current academic thought with regard to the incidence of the property tax appears to conclude that the tax as a whole is proportional or even slightly progressive over much of the income range. There is, however, considerable dispute as to whether the tax is regressive for low-income people or not, with views ranging from no regressivity to considerable regressivity depending on the particular analyst. (Parenthetically, it should perhaps be emphasized that the

effects of property tax credits and rebates on income distribution are not taken into account at all in this paper.) What the new view really does is to show that if property tax rates are changed in one city or province while remaining the same in all others, the effects on income distribution will tend to be quite different than if all property tax rates are changed at the same time. It must be emphasized, however, that this statement applies primarily to the property tax in Canada as a whole and not necessarily to the effects of changes in the tax in a particular province or municipality: from the provincial-municipal perspective a modified "old" view seems a better description of reality than even a modified "new" view.

This review of the literature on property tax incidence suggests two lines of inquiry which might repay further research in Canada. The first would be to work out the quantitative implications of applying the "new view" (of which there are, in fact, various versions) of property tax incidence to Canadian data. While this task could be carried out fairly easily, its relevance for policy purposes may be rather questionable in view of the problems with all such studies (irrespective of incidence assumptions) noted in this paper.

The second area for further study would be to attempt to determine whether the facts in Canada correspond more closely to the assumptions underlying the conventional or the new view of property tax incidence. This task is obviously crucial to further work on this subject, but it seems unlikely that much progress can be made in the absence of most of



the relevant facts (notably, the effective rates of property taxes in relation to market values by type of property and jurisdiction). This question is important since all views on property tax incidence, whether traditional or new, are based on assumptions about reality which have seldom been verified. The only exception with regard to property taxes relates to the partial capitalization of these taxes, a subject on which some good empirical work has been done.

The present study does not itself pursue either of these lines. Instead, it is intended simply as a summary of the literature on the incidence of the property tax, with particular attention to past studies in Canada and to the recent development of alternative approaches to this question in the academic literature. Since the scope of this study is nationwide, and since the new view of property tax incidence emphasizes the effects of the tax from a national perspective, the tax is generally discussed here from that perspective. It must not be forgotten, however, that the relevant policy-making units for the property tax are in fact the provinces and municipalities: from the point of view of any particular province or municipality, matters may look quite different than from a national perspective, as noted above. Similarly, the possibility of useful quantitative studies of the incidence of a change in property taxes seems to be generally better from a local than from a national perspective.

### Who Pays the Property Tax?

The most obvious answer to the question posed in the title of this section is that property owners pay the property tax. This is not, however, the most common answer, either from the man in the street or from the many official reports which have touched on this question. The conventional wisdom is rather that the residential property tax is paid by occupiers, whether owners or tenants, while the non-residential property tax is passed on to consumers. It follows that "the real property tax is therefore essentially an occupancy tax whereby the value of property tax is an index of the value of its services to the occupier. That is, it is a kind of expenditure tax." ([6], p.23-3).<sup>1</sup> Because "those on limited incomes pay a larger percentage of their disposable income for shelter, including the property tax, than those at higher income levels" ([24], p.1) and because "...the real estate levy accounts for a higher proportion of the income of poorer people since real property represents a greater share of their total assets than is the case with higher income groups" ([7], p.206), the result is that the "property tax, like a sales tax, is regressive in that it is not necessarily in line with ability to pay" ([24], p.1). Indeed, "the

---

<sup>1</sup> References in square brackets are to items listed in the bibliography at the end of this study.

prime argument against the tax is that it is regressive and inequitable in that it bears most heavily on those least able to pay" ([3], p.99).

These composite quotations capture fairly well the flavour of the usual indictment in Canadian official reports of the property tax as a regressive and inequitable levy. A more restrained statement along these lines appears in a recent Nova Scotia report, which concludes "...that there is fairly substantial evidence to support the contention that the property tax on average is regressive at the lowest income levels. It is probably not seriously regressive for other than the lowest income groups, on average" ([6], p.23-180). Even this report, however, argues that "...landlords shift at least a substantial proportion of the costs imposed by higher property taxes to their tenants in the form of higher rents. Most often landlords shift all, or more than all, of the costs" ([6], p.23-3). Indeed, the suggestion that landlords may pass on more than the cost of taxes even exceeds the more usual assumption "...that the landlord must incorporate in the rent, all, or a good part of the real property tax which he pays with respect to the leased premises" ([20], p.95). Although this assumption is occasionally weakened by the recognition that "...a slump in housing demand could prevent an owner from shifting the whole burden to the tenant...." ([14], p.266), in general the consensus is clearly that "...the tax as a general rule, is shifted to the tenants, who pay it as part of their rent" ([13], p.16).

Although few of the over two dozen reports examined attempt to support their reasoning on the way in which the burden of the property tax is distributed by income classes (its "incidence") by quantitative estimates



of the sort discussed in the next section, they all agree, without exception, that the tax is regressive and not a good tax in terms of ability to pay (though occasionally sympathy for it as a benefit tax is expressed ([12], p.30)). Similar sentiments may be found in most other Canadian writings on the property tax ([50], [60]).

In addition to the basic assumptions on incidence outlined above, this conclusion also reflects the universally low esteem in which the administration of the property tax is held. Actual assessment practices are held by many to be an important cause of both distributive regressivity and unequal treatment of taxpayers in general. Apartment buildings, for example, are generally thought to be assessed at a higher proportion of value than single-family homes ([43], p.391). Other studies suggest that older houses, and houses with larger lots, tend to be underassessed relative to newer houses on conventional subdivision lots ([36]). Similarly, commercial and industrial properties tend to bear relatively higher taxes than residential properties, whether explicitly through different tax rates (see [5]) or implicitly through being taxed on a higher proportion of value (for example, [36]). In general, the impact of these various administrative biases, while not clear-cut, is probably towards imposing relatively heavier taxes on the poor than on the rich, at least if the conventional assumption about tenants bearing the tax is made.

Despite the common negative appraisal of the property tax as regressive and inequitable in both principle and practice, only one study drew the conclusion that the tax was beyond redemption and should therefore be

abolished and replaced by a system of provincial grants, service charges, and municipal income tax [2]. All the other studies, despite their distaste for the property tax, found it to be too valuable as a source of local revenue for local purposes, and thus as a bulwark of local autonomy, to make such a drastic step advisable. Their recommendations therefore concentrated on improving the tax in two ways, first, by removing some of its more regressive features, and, second, by rectifying some of its more obvious administrative deficiencies. Split mill rates, exemptions, and property tax credits are among the devices suggested for the first purpose. In recent years the last of these has become increasingly popular. Provincial take-over of all or part of the assessment function, assessment at full market value, and more frequent reassessment are typical of the administrative changes which are recommended. Several provinces, notably Ontario, New Brunswick, and Prince Edward Island, have in fact taken considerable steps in this direction. Such administrative reforms may of course have a rationale quite apart from the desire to rectify the perceived regressivity of the conventional property tax system, but there is little doubt that this desire has played at least some part in their adoption.

#### Quantitative Studies of Property Tax Incidence

To date there have been nine quantitative studies of the incidence of the property tax in Canada. Four of these studies dealt with the property tax only (most with the residential property tax alone): one of these was for Manitoba only [21a] and two others were confined to a single city (Guelph, Ontario [33], and St. John's, Newfoundland [2]). A fifth

study dealt with only one province, Ontario, but covered all taxes [31]. Finally, four studies, including two by the same author for different years, covered all taxes for the country as a whole. The most important characteristics of these studies are summarized in Table 1, and their key results are presented in Tables 2 and 3.

The procedure followed in almost all these studies is basically the same. First, and most important, certain assumptions are made regarding the incidence of the property tax. That is, the studies are not independent "empirical" pictures of the incidence of the property tax; instead, they simply clothe particular theoretical assumptions in quantitative garb. Second, the total taxes collected are then allocated to the different income size classes in accordance with allocation bases which are chosen to reflect the assumed incidence of the various parts of the property tax. (The only exception to this was in the Guelph study [33], which directly matched property taxes and income for a sample of taxpayers in Guelph; a similar procedure was followed for all taxpayers in a recent Manitoba study [21a]). Finally, the taxes thus allocated are shown as a percentage of income by income size class. Corresponding to this procedure, then, there are three factors which affect the results displayed in tables such as Tables 2 and 3: (1) The income concept employed, (2) The allocation bases chosen, and (3) The initial incidence assumptions.

The various Canadian studies, which have generally followed the lines laid down in the similar American studies summarized in Appendix A, have made considerable efforts to depict the sensitivity of their results to



different income concepts. Clayton [26], for example, used five different income concepts, and most of the others - except, interestingly enough, for the three "official" studies ([2], [21a], [33]) -- have used at least two such concepts. In sharp contrast, however, these studies have shown almost no variations in either of the other two factors. The only important exceptions are the studies by Gillespie, which allow for different assumptions regarding the incidence of that portion of the tax which falls on improvements on rented residential property. Although the allocation of only about 15 percent of the total property tax payments in 1961 was affected by assuming the tax on this element of the tax base to be borne by landlords rather than tenants, this change alone proved sufficient to make the property tax mildly progressive in income classes over \$5,000 [27]. This result points up the importance of the assumption that the tax on rented residential property is shifted to tenants in producing the regressivity demonstrated by the property tax as a whole in all of the studies surveyed here. As Maslove ([32], p.75) says: "Clearly the most regressive components of the overall tax system are those taxes levied by municipal governments. Foremost among these, of course, are the municipal property taxes."

The variations in incidence shown in the studies summarized in Tables 2 and 3 are in fact less important than the overwhelmingly regressive incidence pattern which they appear to demonstrate quantitatively. The differences in the precise numbers shown arise partly from the different data bases (year and place) used and partly from the different income concepts employed in the various studies. With the exception noted

above, there are no significant differences in the assumed incidence of the tax apart from the extent to which the tax base is disaggregated (see Table 1). In the most complete studies ([27], [28], [31], [32]), the tax on land is always assumed to rest on the landowner, but the taxes on improvements are assumed to rest on owners for owner-occupied residences, on tenants for rented residential property, and on consumers for farm and business property.

Since the portion of the property tax assumed to fall on land is relatively small, ranging from 24 percent in Maslove [32] to 30 percent in Gillespie [28], the estimated overall incidence of the tax in these studies reflects basically the effect of these assumptions about the incidence of the tax on improvements. Since consumption expenditures (and especially expenditures on food and shelter) form a larger fraction of the income of the poor than of the rich, the demonstrated regressivity of the property tax is, so to speak, foreordained by the choice of these incidence assumptions.

As noted above, all that studies such as those summarized here can do is to clothe in numerical dress the bare bones of an underlying theoretical model of the incidence of the property tax. In no sense do they constitute either a test of this model or an independent piece of evidence supporting it. To find out who really pays the property tax, then, it is necessary to look a little more closely at the traditional incidence assumptions embodied in these studies.

Table 1

## Summary of Studies of Property Tax Incidence in Canada

<u>Author</u>	<u>Incidence Assumptions</u>	<u>Allocation Basis</u>	<u>Income Concept</u>	<u>Remarks</u>
<b>Goffman (29), (30)</b>	Residential, owner-occupied -- on homeowner Residential, rented -- on landowner -- improvements on tenant Non-residential -- land portion on landowners -- improvements on consumers	Value of owner-occupied homes Owners of land Rents paid Dividends Total consumer expenditures	Personal income plus imputed corporate profits	
<b>Clayton (26)</b>	Residential, owner-occupied -- on homeowner Residential, rented -- on tenant		Five different income concepts	Residential property tax only
<b>Gillespie (27), (28)</b>	Residential, owner-occupied -- on homeowner Residential, rented -- land portion on landowner -- improvements on tenants, landlords, or equally split Farm -- land portion on owner-operator -- improvements on consumers Non-farm business -- land portion on owners -- improvements on consumers	Value of owner-occupied homes Net rental income Rent expenditures (later study excludes incidence wholly on owners) Value of farm property (farm income) Expenditures on food (in later study) Dividends Total consumption	Two broad income concepts (later study varies concept slightly)	
<b>Johnson (31)</b>	Residential, owner-occupied -- on homeowner Residential, rented -- land portion on owner -- improvements on tenants Farm -- land portion on owner -- improvements on consumers Non-farm business -- land portion on owners -- improvements on consumers	Value of owner-occupied homes Net rental income Rent payments Value of farm property Expenditures on food Dividends received Total consumption	Adjusted personal income	Ontario only
<b>St. John's (2)</b>	Not clear	Not clear	Family income	St. John's only
<b>Maslove (32)</b>	Residential, owner -- on homeowner Residential, renter -- land portion on landowner -- improvements on tenant Farm -- land portion on owner -- improvements on consumer Non-farm business -- land portion on owner -- improvements on consumer	Property taxes and assessment Other investment income Rent payments Farm self-employment Total food expenditure Dividends Consumption expenditures	Two broad income concepts	
<b>Guelph (33)</b>	All residential taxes paid by occupants	Property assessment records matched with income tax returns	Gross income reported on tax returns	Residential property tax in Guelph only
<b>Manitoba (21a)</b>	All taxes paid by occupants	Property assessment records matched with income tax returns	Income reported on tax returns	Manitoba only



Table 2

Estimates of the Incidence of the Property Tax in Canada,  
Various Years

(Income Classes in thousands of dollars; other figures in percent.)

<u>Goffman, 1957 (29)</u>		<u>Clayton, 1958 (26)<sup>1</sup></u>		<u>Gillespie, 1961 (27)<sup>2</sup></u>	
<u>Income Class</u>	<u>Tax as % of Income</u>	<u>Income Class</u>	<u>Tax as % of Income</u>	<u>Income Class</u>	<u>Tax as % of Income</u>
Less than 1	6.9	Less than 2	8.4	Less than 2	8.0
1-2	4.7	2-3	4.7	2-3	4.9
2-3	4.0	3-4	4.3	3-4	4.5
3-4	3.5	4-5	4.0	4-5	4.3
4-5	3.5	5-7	3.7	5-7	4.0
5-7	3.4	7-10	3.1	7-10	4.0
7 and over	3.4	10 and over	2.3	10 and over	4.1

<u>Gillispie, 1969 (28)<sup>2</sup></u>		<u>Maslove, 1969 (32)<sup>3</sup></u>	
<u>Income Class</u>	<u>Tax as % of Income</u>	<u>Income Class</u>	<u>Tax as % of Income</u>
Less than 2	7.6	Less than 2	11.6
2-3	6.3	2-3	7.6
3-4	5.1	3-4	6.4
4-5	4.8	4-5	5.6
5-6	4.6	5-6	5.0
6-7	4.8	6-7	4.5
7-10	4.7	7-8	4.5
10-15	4.7	8-9	4.6
15 and over	3.9	9-10	4.4
		10-11	4.2
		11-12	4.0
		12-15	3.8
		15 and over	3.5

Notes: (1) Residential property tax only. Income concept is "broad disposable income, adjusted".

(2) Assuming tax on rented residential property is shifted to tenants. Income concept is "adjusted broad income".

(3) Total of municipal and provincial property taxes. Income concept is "full income".

Table 3

Other Estimates of the Incidence of the Property Tax,  
Canada Various Years

(Income Classes in thousands of dollars; other figures in percent.)

<u>Ontario, 1961 (31)</u>		<u>St. John's, 1967 (2)<sup>1</sup></u>		<u>Guelph, 1968 (33)</u>	
<u>Income Class</u>	<u>Tax as % of Income</u>	<u>Income Class</u>	<u>Tax as % of Income</u>	<u>Income Class</u>	<u>Tax as % of Income</u>
Less than 2	7.0	Less than 25	5.0	Less than 2.5	18
2-3	3.9	2.5-3.0	3.7	2.5-3.0	10
3-4	4.1	3.0-3.5	6.4 <sub>2</sub>	3.0-3.5	8
4-5	3.8	3.5-4.0	-	3.5-4.0	7
5-7	3.6	4.0-4.5	2.7	4.0-4.5	7
7-10	3.2	4.5-5.0	2.5	4.5-5.0	6
10 and over	3.4	5.0-5.5	1.2	5.0-5.5	5
		5.5-6.0	0.8	5.5-6.0	5
		6.0-6.5	1.4	6.0-6.5	5
		6.5-7.0	1.8	6.5-7.0	5
<u>Manitoba, 1973 (21a)</u>		7.0-8.0	1.9	7.0-7.5	4
		8.0-10.0	1.7	7.5-8.0	4
<u>Income Class</u>	<u>Tax as % of Income</u>	10 and over	1.0	8.0-8.5	4
Less than 2	18.3			8.5-9.0	4
2-5	6.3			9.0-9.5	4
5-8	4.1			9.5-10.0	4
8-12	3.8			10-12	4
12-20	3.2			12-15	4
20 and over	2.2			15-20	3
				20-25	3
				25-50	2
				50 and over	1

Notes: 1 For owners only: incidence for tenants shows similar pattern.

2 Not available.

### Theoretical Basis of the Conventional View

The traditional approach to the incidence of the property tax starts with dividing the tax into two principal components, the tax on land and the tax on improvements (or structures). As land is assumed to be in fixed supply, it follows from elementary economic analysis that the tax on land has to be borne by landowners alone because they cannot shift the burden to others through altering the quantity of land supplied. The supply of structures can be altered through investment decisions, however, so that the portion of the property tax which falls on structures can be shifted forward to the consumers of the services provided by structures. If the supply of structures is assumed to be perfectly elastic in the long run (that is, any amount will be supplied at the given rate of return), all of the tax on structures can thus be shifted forward to tenants for rented residential property and to the consumers of the goods and services produced by commerce and industry for non-residential property. Similarly, for owner-occupied residences, the tax on structures is borne by the owners in proportion to their (imputed) housing expenditures. As seen in the previous section, precisely these are the assumptions used in all extant Canadian estimates of property tax incidence.

Even when this general theoretical framework is accepted, however, a good many qualifications really need to be taken into account before applying this model to the real world. This need for caution holds even with respect to the land portion of the tax. In the first place, the theory does not imply that the tax on land should be allocated in

proportion to the present ownership of land, as is done in all Canadian studies. On the contrary, if the supply of land is fixed, present landowners bear only those increases in property taxes which have been imposed since they obtained the property. All earlier taxes were (wholly or partly, depending on a number of factors) capitalized, that is, resulted in a reduction of the selling price of the land at the time they were imposed. These taxes were therefore borne by the previous owners and their heirs, since the present owners paid sufficiently less for the taxed property to ensure that they receive a normal rate of return after paying the normal property tax. As shown in Appendix B, there have been a number of studies of property tax capitalization in recent years, most of which confirm the existence of this phenomenon. To the extent that past land taxes have been capitalized, it may, as Aaron ([63], p.23) suggests, make some sense to allocate land taxes in proportion to the ownership of capital in general rather than present land ownership alone. Current landowners can be said to bear the tax only in the sense that they would be gainers if it were removed. It is not clear, however, whether admitting capitalization of this sort into the analysis means that the incidence of the tax is more or less progressive by income class than would otherwise be the case.

A second question about the applicability of the conventional theory of land taxation concerns the assumption that the supply of land is fixed. In the case of agricultural land, for example, it is clear that this assumption is highly questionable, since agricultural land is far from costless ([118], pp.167-168). More generally, from the point of



view of any particular taxing jurisdiction, it is also not true that the supply of land is fixed: not only can new land be created through landfill operations, but municipal boundaries can be altered [78]. If the supply of land is not fixed, taxes on land tend to affect the quantity of land supplied, which means they may be shifted to other factors of production or to consumers rather than capitalized.

A final point on the application of the traditional theory of land taxation in incidence studies concerns the importance of the land component in the property tax base. The various studies summarized in Table 1, for example, assumed that from 24 to 30 percent of the total property tax is a tax on land. The empirical basis for these figures is extremely shaky, however -- and perhaps becoming even more so as such important jurisdictions as Ontario move away from even attempting to assess land values separately. Gaffney [66] has argued persuasively in the case of the United States that the share of land in property values is much higher than the equivalent estimates in incidence studies there, and, furthermore, that the land share of value tends to be higher the higher the property value (in part owing to conventional assessment procedures). If the same is true for Canada, as is suggested by some data in [36], the proportion of the property tax which is taken to be shifted forward to consumers on the conventional assumptions is overstated for this reason in the usual analysis. All these arguments apply to both residential and non-residential land alike.

Turning to that part of the property tax which may be assumed to fall on structures, a number of other questions may be raised on the way in which

the traditional theory has been applied in quantitative studies of tax incidences. In the first place, the assumption that property taxes are shifted to tenants in proportion to their rental payments assumes that the ratio of property values to rents is constant at all income levels. Although this is a matter of some dispute (see [74]), there is a certain amount of evidence that these value-rent ratios actually rise as rents rise, that is, that low-rent units tend to be relatively even lower in value terms ([74a], [63], pp.33-34). In itself, this phenomenon would make the incidence of the tax on rented residential structures more progressive (assuming richer people live in higher-rent units). In practice, however, the effects of this bias may well be offset, or more than offset, by the characteristically higher relative assessment on multifamily dwellings than on single-family dwellings [36].

Variations in the extent to which taxes on capital values are reflected in rents also make uniform shifting less likely. Whatever the facts in a particular situation -- and it is obvious that there may be wide variations from place to place -- it seems clear even within the traditional framework that there is little reason to expect that all residential property taxes on structures will be borne by occupants precisely in proportion to housing expenditures, as is conventionally assumed.

The similar assumption generally made about the tax on non-residential structures is even more questionable owing to the different relative importance of taxed structures in the production of various goods which means that the tax is not proportional to output. It therefore cannot

be simply shifted forward by those firms which use many taxed structures without the risk of losing some business to firms which use fewer taxed structures and consequently have to raise their prices less to recoup the tax ([66], p.419). Even on the traditional assumptions, then, full forward-shifting of the tax on commerce and business seems implausible. (In addition, the fact that families at the same income level may consume widely varying baskets of goods and services means that the dispersion of even a shifted tax within income classes may exceed that between classes. This last comment may, of course, be made about all income class estimates of tax burdens.)

A final criticism of the conventional application of the traditional view of the incidence of the property tax is that an inappropriate income concept is used. Without going into detail on this complex matter, one argument is that a more appropriate concept than some version of current annual income (as used in all Canadian studies) is what is called "permanent" or "normal" income, because the latter gives a more accurate picture of the real economic circumstances of households and is therefore more relevant as a measure of ability to pay [63]. Since in any year a number of families are only temporarily in the lower-income classes (while their consumption patterns are adjusted to higher incomes), the result of comparing property tax burdens under the conventional assumptions with annual income is to overstate the regressivity of the tax. Aaron, for example, has argued that when compared to normal income the property tax is roughly proportional, being slightly progressive for owners and slightly regressive for

tenants ([63], p.36). Although this conclusion is disputed by some, others have gone even further and suggested that any income concept tends to be misleading when discussing the distributional effect of taxes on wealth ([66], p.423, [118], chap.10). These arguments do not, of course, affect the fact that taxpayers may have insufficient current income to pay the tax even if on some long-run basis it does not constitute an undue levy. This liquidity problem, it has been suggested [74], is of concern to many policy makers, and correctly so.

More fundamentally, not only the statistical basis, but also the methodological validity of the usual sort of study of tax burdens has been substantially called into question in a series of recent discussions ([119], [120], [121], [122], [123], [80]). The essence of this line of criticism is that numbers such as those in Tables 1 and 2 are so devoid of meaning as to be irrelevant as a guide to policy formulation. No one can be sure that the estimates arrived at in such exercises are a close enough approximation to reality to be useful, largely because there is no reason to think that the existing income distribution (which is compared in these studies with the estimated allocation of the tax by income class) is anything like the distribution which would exist under a different tax system. This criticism, of course, applies to all quantitative estimates of the incidence of a major levy like the property tax, whether these estimates are based on old or new theoretical assumptions.



## The New View of Property Tax Incidence

In a sense, the conventional view of the incidence of the property tax is that those who pay the tax over to the government, the owners of property, do not, except for owner-occupiers, in fact "pay" the tax: rather, they shift the burden on to tenants and consumers. Oddly enough, the "new view" of property tax incidence is that property owners do pay the tax -- not just the owners of the taxed property, however, but all property owners. The key factor underlying this change in result is a change in the perspective from which the problem is viewed. The traditional view deals, in effect, with the incidence of the tax in a particular locality; the new view, on the other hand, focuses on the incidence of the tax in the country as a whole. It is not too surprising that when the perspective is thus changed, something different is seen. (In contrast, note that all the studies cited earlier employed almost exactly the same incidence assumptions, whether they were concerned with a city, a province, or the country as a whole.)

Although usually called the "new" view, the major features of this analysis date back at least to 1924 [65]. These ideas have become really popular, however, only since Mieszkowski's 1972 paper [69], which advanced with respect to the property tax an approach which he and others had been developing for the previous decade. The following summary of this view draws primarily on recent presentations of this approach by Break [64], [64a], and Aaron [63].

To begin with, an initial assumption is made that the property tax is imposed at a uniform rate on all forms of property. If the total supply of land and capital is fixed and certain other conditions are met, the burden of such a tax must be borne in proportion to the ownership of capital for, in essence, the same reason as a land tax is borne by landowners in the traditional analysis. The tax will therefore have no effects on the price of housing or other goods: all it will do is to lower the profits and rents of capitalists and landowners. Since capital ownership is much more highly concentrated than income, the incidence of such a tax must be highly progressive. Despite the various qualifications and modifications noted below, the essence of the new view is thus that the property tax may, on a nationwide basis, be considered initially to be a capital tax, affecting the rate of return on all capital, and therefore progressive in its incidence. From this perspective, it does not matter whether the tax is levied on capital held in the form of residential property or non-residential property: the final incidence will be on all owners of property.

Those who argue this way recognize, of course, that in reality the property tax is not the uniform tax assumed in the above paragraph. Some forms of capital are exempt from tax, and there are wide variations in the effective rate of tax (the rate in relation to market value) both by type of capital and by taxing jurisdiction. These variations give rise to "excise tax effects", which may be analyzed more or less along the traditional lines sketched in the previous section. Differential taxes on land in fixed supply, for example, will be

capitalized, while differential taxes on reproducible capital (such as between residential and non-residential structures) will lead to movements of capital among industries and jurisdictions in such a fashion as to tend to offset these differentials. These movements in turn will affect wage rates as well as other factor and product prices in a complicated fashion that has not yet been worked out in theory (let alone practice). It is quite unclear as to whether the net balance of these excise tax effects will be progressive, regressive, or proportional in incidence. Aaron suggests that on balance they are more likely to be progressive, because higher tax rates tend to occur in jurisdictions with higher income levels ([63], p.45). If this is the case, the basic progressivity of the property tax owing to its nature as a tax on capital is of course enhanced. On the other hand, not every household in a higher income area enjoys the higher income, so this line of argument is not all that convincing. A proposition which may be more soundly based is that landowners will bear a substantial proportion of the tax differentials within major urban areas because of the higher mobility of workers and households [64a].

The general conclusion of most of the literature on the new view of property tax incidence is thus that the tax is borne much more in proportion to the receipt of income from capital than it is in proportion to consumption, whether of housing or in general. In other words, the new view of the property tax is that it is fundamentally a progressive rather than a regressive tax. Appendix A summarizes a number of recent

quantitative studies in the United States which show exactly this result. While no such studies have yet been carried out in Canada, the only published statement in this country which shows any awareness of the new view appears to accept it fairly uncritically [55].

A number of important qualifications to the new view need to be made, however. In the first place, there is substantial dispute as to the relative importance of the excise tax effects (those related to the deviations in the effective taxes levied on different types of property, and in different jurisdictions). Netzer [74] has, for example, argued that these effects are so pervasive as to render meaningless the concept of the property tax as a general capital tax. There is also, as noted above, controversy as to what the distributive impact of these effects is likely to be. Even the strongest critics of the new view, however, appear to agree that the assumptions employed in earlier quantitative analysis made the property tax look far more regressive than it probably is [74]. Thus Netzer, whose 1966 study is generally taken as the "bible" on this question in Canadian studies, in a 1973 consideration of the question concluded that "...even if forward shifting were the rule, the incidence of the tax would not necessarily be regressive" and said "I agree with the critics that the property tax need not be obnoxious on equity grounds" ([74], pp.534-535). These comments presumably apply also to all Canadian studies.

Secondly, the new view assumes that the supply of saving is fixed and will not decline when capital (assumulated saving) is taxed. If, instead, the property tax results in less saving, the capital stock will fall, and



the tax burden will tend in the long run (which may be very long) to be shifted in part to less mobile factors such as labour and, in an interesting reversion to more traditional ideas, land. This point may be particularly significant in a partly open country like Canada, where the transnational mobility of capital is high but that of labour is low. If the average effective Canadian property tax rate is, for example, higher than that in the United States, the Canadian capital stock will tend to shrink until the before-tax rate of return on capital in Canada has risen sufficiently to offset the tax differential. The principal burden of the differential might then be felt in the form of lower real wages. Since labour income constitutes a larger proportion of total income at lower income levels, the distributive result of this process would be regressive. On the other hand, if the average tax rate were lower in Canada, the result would be progressive. In addition, if the effect of the average capital tax in North America as a whole were also to reduce the level of saving and consequently the capital stock, Canadian workers might suffer a double blow.

While it must be stressed that these and other possibilities are supported by no factual evidence, they all serve to reduce the level of confidence one has in the unadorned new view, without, however, restoring in any way the confidence lost in the traditional view as providing a reliable guide to the incidence of the property tax in Canada as a whole. The imperfectly competitive markets which pervade the real world, for example, may lead some to argue that landlords will use tax increases as an excuse for raising rents, so that there is a short-run shifting of the property

tax which takes place even before the capital and excise tax effects come into play [70]. This analysis tends to fall afoul, however, of the value-rent differentials noted above: since the tax is not proportional to rent, even collusive landlords not previously exercising their full market power will have trouble shifting it uniformly. Rent control, however, will generally make such shifting more likely. Again, the applicability of this analysis to any specific real world situation requires much more detailed discussion than is possible here.

Finally, it deserves note that all this discussion becomes even more obscure if one takes into account the fact that property taxes basically finance municipal expenditures. Because there is a "benefit" element to all local taxes for local purposes, it can be argued that it is not legitimate to consider the distributive impact of the tax without considering that of the expenditure also [80]. If, for example, higher taxes are offset by better public services, there need be no movement of capital to lower-tax jurisdictions. Since the usual context in which this issue is discussed in Canada is the potential replacement of the property tax by an income (or other) tax, however, the usual framework of tax incidence analysis (which assumes that expenditures remain unchanged) seems appropriate -- perhaps more so here than in the United States where localities as a rule have more local control over both expenditures and revenues.

## The Current State of the Art

Although the above summary has had to be highly compressed, it should be clear from it that the current state of the art with respect to the incidence of the property tax is basically unsatisfactory. As Break put it: "The present state of knowledge about the incidence of the general property tax is like that of an audience at the end of the second act of a complex mystery drama. The degree of uncertainty about the final outcome is probably greater than it was at the end of the first act, but at least some of the seeming certainties of the first act have been dispelled" ([64], p.164). In these circumstances, the most sensible attitude is probably that of the agnostic rather than the true believer in one or the other creed.

Nevertheless, three statements about the present state of affairs seem justified. The first is that the conventional view, as embodied in the various Canadian reports and studies summarized above, almost certainly overstates the regressivity of the property tax as a whole because it considers only the "uses-of-income" side of household budgets and not the equally important "sources-of-income" side. While this ancient levy is certainly not the best of all possible taxes, it is also, it now seems, not the hopeless fiscal villain it has sometimes been made out to be.

Secondly, a good deal of further work in the development of property tax incidence theory can be anticipated in the near future, as can various attempts to confirm or deny the empirical soundness of this or that assumption in the new (or traditional) view. The result of more activity

along these lines will unquestionably be increased uncertainty about the incidence of this tax for some time to come. The general-equilibrium approach to tax incidence is a new art, with a long way to go before it develops into a science with obvious direct policy implications. To repeat, however, this does not mean that the old view holds firm because the new view proves unsteady: instead, the main point is that all views on property tax incidence are, and will remain, unsteady.

In this context, it becomes particularly important to specify clearly the questions that one is concerned with when one considers the incidence of the property tax. If one's major concern is with a particular tax change in a particular city, something much like the (modified) traditional view of incidence may well be close to the truth; if one's major concern is with the incidence of property taxes in general, the (modified) new view is likely to be closer (especially if the average tax rate in Canada is close to that in the United States). In either case, close attention will have to be paid to far more variables and specific conditions than in previous Canadian studies.

Finally, no matter what one thinks of the incidence of the property tax when viewed as a concept, the way in which the tax is administered remains vitally important, particularly to how citizens perceive the tax, and how they react to proposals to change its role in the fiscal system. A tax which is frequently reassessed on a uniform, province-wide basis at market values, as so many reports have urged, would be a quite different tax from the present non-uniform, infrequently altered, often locally-administered levy found in most parts of Canada. The elimination



of the various differentials attributable to the present uneven administrative system would of course lead to windfall capital gains and losses insofar as the differentials had been capitalized, but the result might be a more uniform and hence a more progressive or less regressive tax.

### Implications for Studies of Property Tax Incidence in Canada

As indicated throughout this discussion most of the recent work on the incidence of the property tax has been carried out in the United States. Some modification of this discussion seems needed before it can be applied in Canada. In the first place, Canada is, relative to the United States, an economically small country, and one which is very open. In particular, capital is highly mobile across the border, so the rate of return on capital in Canada is probably set in a fundamental way by that in the United States. Secondly, the provincial role in the property tax field is much bigger in Canada than is the role of the states in the United States. Not only is the tax now basically provincial in New Brunswick and Prince Edward Island, as well as in Ontario with respect to assessment, but local rates are everywhere partly determined by provincial grant levels which tend in turn to be distributed in part to offset inequalities in local tax base. In short, the intraprovincial tax differentials in Canada seem likely to be smaller than those in the United States. Since most provinces are bigger than the states in relative size anyway, and interprovincial differences are in turn offset slightly by federal equalization of school taxes, it seems possible that the variations in effective property tax rates within Canada as a whole

are less than those in the United States. Further research on these two fronts is needed before the applicability or otherwise of the new view to the property tax in Canada as a whole can be determined with much confidence. As for provincial and local policy makers, the relevance of the new view to them depends largely on whether their jurisdiction is the only one contemplating a change or whether all jurisdictions are likely to make the same change: in the latter case, a (modified) new view may be more relevant than a (modified) traditional view.

In all cases, information is ideally needed on many other points -- the elasticities of substitution in production and consumption, the elasticities of supply and demand for capital, the mobility of factors, factor intensities, degree of competition, initial tax structure and its income effects, etc. All of these facts are extremely difficult to determine, and in all probability they will not in reality be determined very surely in Canada for years to come. One approach which might repay further work, however, would be to make various extreme assumptions (e.g. capital perfectly mobile or perfectly immobile) about each of these key variables and to trace out the consequences for property tax incidence. Simulation exercises along these lines may, if desired, be used to generate new quantitative studies of property tax incidence.

The results of such studies may look very different indeed from those summarized in Tables 1 and 2 above. They will not, however, necessarily mean any more than the previous studies because of the severe conceptual and statistical problems bedevilling all such incidence exercises (even

assuming there are full agreement on the applicable incidence assumptions). In these circumstances, then, the safest path for policy makers might be to pursue those policies that would be considered desirable whatever the incidence of the property tax turned out to be. When this option is not open, a good deal of caution seems called for in assuming the applicability of any theory of the incidence of the property tax. This conclusion may give little comfort to policy makers, but it is an accurate reflection of the current state of thought on this complex and important matter.





Appendix A  
Quantitative Studies of  
Property Tax Incidence  
in the United States



## Appendix A

### Quantitative Studies of Property Tax Incidence in the United States

The methodology employed in the Canadian studies summarized in the text was derived largely from that developed in similar studies in the United States, notably the pioneering study by Musgrave [85]. Another influential early study was that by Bishop [82]. Table A-1 (based on Aaron [63], p.26) summarizes three of the most recent U.S. studies employing variants of this traditional methodology. Although these studies employed somewhat different income concepts and shifting assumptions, they all showed the property tax to be regressive throughout virtually all income classes, to varying degrees. As discussed in the text, these results reflect the traditional incidence model and are therefore subject to question for this reason. Their significance is also subject to severe doubts on other conceptual and statistical grounds: in addition to the text discussion, see [119], [120], and [123].

A number of other recent U.S. studies have estimated the property tax as a percentage of income using assumptions closer to the new view of property tax incidence. Table A-2 summarizes several of these studies. While subject to many of the same conceptual doubts as the quantitative estimates employing the traditional incidence methodology, the studies in Table A-2 are sharply different from those in Table A-1 in one key respect: they show the property tax to be progressive throughout much of the income range.

As discussed in the text, all these studies simply clothe in numbers the theoretical assumptions which underlie them. Rather than supporting this or that view of tax incidence, these quantitative estimates simply illustrate what the distribution of the tax burden would be if the incidence assumptions were true. The numbers in Table A-2 therefore have no more inherent significance than those in Table A-1. What they do suggest clearly, however, is the importance of the traditional incidence assumptions in producing the conventional view that the property is a regressive tax. Where these assumptions are called into question, so are the numerical estimates which are often incorrectly used to support the assumptions. The fact that estimates from two studies (Pechman [87] and Musgrave [86]) appear in both tables simply reinforces this point. Indeed, the Musgrave study presents three other incidence estimates in addition to those shown in these tables. The uncertain state of the art could not be made plainer than by this study (which, it should perhaps be noted, is simpler than it could be because it ignores the (possibly) different incidence of that portion of the tax which affects land rather than improvements (see [68])).



Table A-1

Traditional Estimates of the Incidence of the Property Tax by  
Income Class, United States, Various Years

(Income Classes in thousands of dollars; other figures in percent.)

<u>Netzer (73)<sup>1</sup></u>		<u>Musgrave (86)<sup>2</sup></u>		<u>Pechman (87)<sup>3</sup></u>	
<u>Income Class</u>	<u>Property Tax as %</u>	<u>Income Class</u>	<u>Property Tax as %</u>	<u>Income Class</u>	<u>Property Tax as %</u>
Less than 2	7.4	Less than 4	6.7	Less than 3	6.5
2-3	5.1	4.0-5.7	5.7	3-5	4.8
3-4	4.7	5.7-7.9	4.7	5-10	3.6
4-5	4.9	7.9-10.4	4.3	10-15	3.2
5-7	4.0	10.4-12.5	4.0	15-20	3.2
7-10	3.7	12.5-17.5	3.7	20-25	3.1
10-15	4.2	17.5-22.6	3.3	25-30	3.1
15 and over	4.1	22.6-35.5	3.0	30-50	3.0
		35.5-92.0	2.9	50-100	2.8
		92 and over	3.3	100-500	2.4
				500-1,000	1.7
				1,000 and over	0.8

- Notes: 1 Money Income. Tax on owner-occupied single family structures borne by occupiers; tax on rental and multi-family structures borne in proportion to rent paid; tax on residential land borne in proportion to rental income; non-residential tax partly shifted forward to consumers, partly borne by owners.
- 2 Broad income (including accrued asset gains). Tax on owner-occupied housing borne by owners and on rental housing by tenants; non-residential tax half shifted to consumers and half borne by all asset holders in proportion to capital income.
- 3 Broad income (different from (2) ). Tax on land borne by landowners; tax on all structures borne in proportion to housing expenditures and consumption.

Table A-2

New Estimates of the Incidence of the Property Tax by  
Income Class, United States, Various Years

(Income Classes in thousands of dollars; other figures in percent.)

<u>Pechman (87)<sup>1</sup></u>		<u>Musgrave (86)<sup>2</sup></u>		<u>Ladd (68)<sup>3</sup></u>	
<u>Income Class</u>	<u>Property Tax as %</u>	<u>Income Class</u>	<u>Property Tax as %</u>	<u>Income Class</u>	<u>Property Tax as %</u>
Less than 3	2.5	Less than 4	2.5	Less than 3	7.2
3-5	2.7	4.0-5.7	4.4	3-5	5.4
5-10	2.0	5.7-7.9	2.9	5-10	3.6
10-15	1.7	7.9-10.4	2.3	10-15	2.6
15-20	2.0	10.4-12.5	2.0	15-20	2.9
20-25	2.6	12.5-17.5	2.7	20-25	3.7
25-30	3.7	17.5-22.6	3.3	25-50	5.7
30-50	4.5	22.6-35.5	5.6	50-100	14.1
50-100	6.2	35.5-92.0	7.2	100-500	22.4
100-500	8.2	92 and over	9.9	500-1,000	24.5
500-1,000	9.6			1,000 and over	18.2
1,000 and over	10.1				

- Notes: 1 All taxes borne in proportion to property income in general. See also note (3), Table A-1.
- 2 All taxes allocated in proportion to total income from capital. See also note (2), Table A-1.
- 3 Tax on land borne by landowners; taxes on improvements borne by income from capital.

Appendix B

Empirical Studies of Property Tax Capitalization





## Appendix B

### Empirical Studies of Property Tax Capitalization

The price at which a capital asset sells in principle equals the discounted value of the stream of net income which the asset is expected to yield in the future. The imposition of a tax on some assets and not on others may therefore be expected to lead to a fall in the price of the taxed asset relative to that of an otherwise equally valuable asset, by an amount just sufficient to make the total cost (including tax) of owning the two the same. The only exception to this result (in a perfect market) should be if the tax is shifted, whether to consumers (as in the conventional view of incidence) or, through altering the rate of return, to all owners of capital (as in the new view). In either case, however, there will still remain significant variations in effective property taxes both within and across jurisdictions which cannot be shifted and ought therefore be capitalized through lower prices. To the extent that such capitalization takes place, the owner of the property at the time the tax is imposed bears the entire burden of the tax, since future purchasers will pay only the new, lower prices.

In recent years a number of empirical studies of the degree to which variations in property tax rates are capitalized in this fashion have been carried out, largely in the United States. These studies, like all empirical work in economics, have encountered numerous conceptual and statistical problems. While some of these difficulties have been resolved by means of more explicit specification of the hypothesis to be tested,

more disaggregated data, and more careful econometric techniques, these studies can doubtless be further improved in the future. Although, as it happens, the only capitalization study using Canadian data (by Wales and Wiens [114] on Surrey, B.C.) found no evidence that property taxes were capitalized, the bulk of the evidence to date suggests that differentials in the effective rates of property taxes, whether within or across jurisdictions, are capitalized to a significant extent. The major relevant studies are summarized in Table B-1. It should be possible to do more careful and systematic work on this subject in Canada.

Table B-1

Summary of Empirical Studies of Property Tax Capitalization

<u>Author</u>	<u>Data</u>	<u>Results</u>	<u>Comments</u>
<u>Cross-Jurisdiction Differentials:</u>			
Jensen (104)	15 U.S. Countries, 1919-1924.	Strong evidence of capitalization of farmland values.	Tabular presentation only.
Daicoff (95)	20 townships, 3 cities in Washtenaw County, Michigan 1951-1957; also individual sales data.	No evidence of capitalization.	No allowance for price level changes on public service differences.
Woodard and Brady (116)	238 farms in Ohio and Indiana, 1962-1963.	Strong evidence of capitalization.	Serious estimation problems (omitted variables, multi-collinearity).
Moody (106)	1,300 single-family residences in San Francisco and San Mateo County, 1962.	Evidence of capitalization.	Includes study of effects of improved public transit on property values.
Orr (109)	31 municipalities in Boston area,	Evidence of capitalization;	Various statistical ([99], [100], [110]) and conceptual ([93], [111]) problems.
Oates (107), (108)	53 municipalities in northeastern New Jersey, 1960, 1963.	Evidence of almost full capitalization.	Incorporates public service level factor; (108) is a reply to Pollakowski (112).

Table B-1 (cont'd)

Pollakowski (112)	19 cities in San Francisco area, 1960, 1963.	Insignificant results.	Basically a critical comment on Oates (107); model found very sensitive to specification.
Ede1 and Sclar (96)	Municipalities in Boston area, 1930, 1940, 1950, 1960, 1970.	Evidence of capitalization.	Evidence less strong than Oates (107); capitalization found to decrease over time.
Hyman and Pasour (101, (102)	106 incorporated towns in North Carolina, 1970.	Little evidence of capitalization.	Has been criticized on theoretical grounds (94), (103), but central point on importance of particular housing market accepted.
Gustely (98)	Cities and towns in Syracuse area, 1970.	Evidence of capitalization; stronger for school taxes than for other taxes; especially in urban areas; little effect on rents.	More disaggregated than other studies.
<u>Within-Jurisdiction Differentials:</u>			
Wicks, Little and Beck (115)	Missoula Country, Montana, 1965-1967.	Evidence of capitalization.	
Smith (113)	San Francisco, 1967.	Evidence of capitalization.	
King (105)	1,892 single-family homes, New Haven, 1967-1969.	Evidence of capitalization.	



Table B-1 (cont'd)

Wales and Wiens (114)	1,800 sales of improved residential property, Surrey, B.C., 1972.	No evidence of capitalization.	Result attributed in part to imperfections in housing market.
Church (92)	957 residences in Martinez, California, 1967-1970.	Evidence of over-capitalization.	
Black (116a)	Sample of 18,000 residential transactions, Boston, 1950, 1960.	Evidence of capitalization.	



A Bibliography on Property Tax Incidence

I. The Property Tax in Canada

- a. Official reports
- b. Incidence studies
- c. Property tax administration
- d. Other studies

II. The Incidence of the Property Tax

- a. Theory
- b. Incidence studies
- c. Capitalization studies
- d. Other studies





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Analysis of Local Government Finance  
in Selected Urban Regions





ANALYSIS OF LOCAL GOVERNMENT FINANCE  
IN SELECTED URBAN REGIONS

This study was prepared for the Tri-Level Task Force on Public Finance by the Project Staff.

Technical assistance in the preparation of the study was provided by members of the Task Force but it should not necessarily be regarded as representing a consensus view of the Task Force members or of the governments they serve.



ANALYSIS OF LOCAL GOVERNMENT FINANCE  
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## ANALYSIS OF LOCAL GOVERNMENT FINANCE IN SELECTED URBAN REGIONS

### Summary and Overview

This study focuses on the financial activities of local governments in five selected urban regions, City of Moncton, Region of Metropolitan Toronto, City of Winnipeg, City of Saskatoon and City of Edmonton, for the years ending December 31, 1972, 1973 and 1974.

In accordance with the terms of reference for this study, a Tri-Level Local Database was developed for each of the five selected regions, with separate data shown for municipal governments, their agencies, and local school authorities (Section II). In addition, a preliminary analysis of these data involving the development of local/municipal government financial indicators is presented (Section III). However, at this stage these indicators are tentative and exemplary rather than fully integrated with the Tri-Level Local Database. To achieve this purpose a significant effort is still required, involving an in-depth analysis of the actual financial operations of a relatively large number of cities (twenty cities or more).

The results of this study lie primarily in the realization of the complexity of local government of urban regions. At the same time, the study has brought to light the difficulties which exist in reporting local government financial data. Furthermore, the study, in effect, questions the validity of using Government Financial Management Statistics concepts

for the study of local/urban government finance. The resulting local government revenue and expenditure statistics do not, in the context of normal local government financial practices and procedures, accurately reflect local government's financial situation.

The principal reason for this lies in the different treatment of capital expenditures and debt operations. Local government fund accounting allows for depreciation and sinking fund payments, but actual capital expenditures are not usually reported. On the other hand, Financial Management Statistics reports actual capital expenditures but ignores depreciation and sinking fund payments. The latter, however, are significant factors in determining the level of local government expenditures and consequently the amounts of revenue raised.

At this stage the results of this study are not easily summarized in quantitative terms, but are reflected more meaningfully in the problems encountered. Specifically, these include the definition of an urban region, the concepts and classifications used for reporting local and municipal government finance data, debt operations, including the burden of local government debt, and data requirements for inter- and intra-governmental comparisons.

## Section I - Introduction

This study, in accordance with the broad terms of reference of the Tri-Level Task Force on Public Finance<sup>1</sup>, focuses on the financial activities of local governments in selected urban regions. The Tri-Level Task Force selected approximately twenty cities for this analysis, but for the purpose of the Interim Report only five cities or regions have been examined. These are:

City of Moncton

Region of Metropolitan Toronto (Metro Toronto)<sup>2</sup>

City of Winnipeg

City of Saskatoon

City of Edmonton

### Purpose of Study

The purpose of this study is essentially exploratory. In addition to preparing and analyzing a database for local governments in the five selected cities or regions, this study provides a basic framework for the analysis of other cities. The study presents a database of local government revenues and expenditures for the five selected cities (Section II). In addition, the data presented in the database is analyzed in a preliminary way involving the development of local and municipal government financial indicators (Section III).

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<sup>1</sup> In this study the Tri-Level Task Force on Public Finance is referred to as the Tri-Level Task Force.

<sup>2</sup> Including the Municipality of Metropolitan Toronto, the City of Toronto and the Boroughs of East York, Etobicoke, North York, Scarborough and York.

Local government revenues and expenditures are examined for the years ending December 31, 1972, 1973 and 1974, with separate aggregations for municipal governments, their agencies, local school authorities and municipal hospitals. The majority of municipal special purpose authorities other than utilities (e.g. Metropolitan Toronto police authority, parking authorities, library boards, etc.) have been included in municipal government data to improve the comparability of the data.

However, at this stage of the study, data on local government (as distinct from municipal) special purpose authorities is incomplete. Within the time available, it was not possible to prepare complete inventories of all special purpose authorities operating in each of the five selected cities or regions. Therefore, some revisions of local government revenue and expenditure data may be necessary at a later date when all special purpose authorities and their revenues and expenditures have been identified.

### Financial Management Statistics

This study has applied Statistics Canada's government revenue and expenditure concepts and classifications as found in The Canadian System of Government Financial Management Statistics<sup>3</sup>. This system was adopted by the Tri-Level Task Force for federal, provincial and local governments and was followed in this study to ensure comparability with the data presented in Volume I. Also, the system of Government Financial Management Statistics was specifically designed to overcome problems of intergovernmental comparability, particularly differences in the

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<sup>3</sup> Catalogue 68-506 Occasional.



organizational structures and accounting systems of local governments.

For the purpose of Government Financial Management Statistics<sup>4</sup>, local government is defined as those entities created (or reconstituted) by a provincial government to discharge certain responsibilities or provide services which are constitutionally assigned to the provincial government, in a locality or region which individually does not encompass the entire province. In other words, local government encompasses all sub-provincial government entities which are not part of the provincial government itself. Three types of local governments are generally distinguished: (a) municipalities, (b) local school authorities, and (c) special purpose authorities. Municipalities, as a rule, provide a range of services whereas other local governments usually provide a single service or carry out a single program. In addition, municipalities often establish ancillary agencies to discharge certain of the functions assigned to them.

### Approach to Study

The urban region data prepared by Statistics Canada<sup>5</sup> provided the starting point for this study. However, problems arose when trying to use this published information. In 1973, Statistics Canada revised the spatial concepts underlying its data for urban regions. In place of the Census Metropolitan Areas and Major Urban Areas which were constructed on demographic principles, the Public Finance Division of Statistics Canada

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<sup>4</sup> Statistics Canada, A Financial Information System for Municipalities, Volume I (Catalogue 12-532), page 15.

<sup>5</sup> Statistics Canada, Local Government Finance: Revenue and Expenditures, Preliminary 1972, Estimates 1973, and Preliminary 1973, Estimates 1974 (Catalogue 68-203).



developed the concept of Urban Regions which are co-terminus with unitary or area municipalities. This concept was also adopted by the Tri-Level Task Force.

The change-over from Census Metropolitan and Major Urban Areas to Urban Regions was implemented by Statistics Canada without an historical revision of published data. As a consequence, a discontinuity exists between pre- and post-1972 statistics. Furthermore, since the data for 1972 referred to Census Metropolitan Areas, a serious boundary problem arose which was resolved by a complete revision of 1972 data for three of the five selected cities (see Section II, Appendix E).

A second problem resulted from Statistics Canada's decision to discontinue data collection for certain smaller urban regions. One of these excluded smaller urban regions was Moncton. As a consequence, Moncton revenue and expenditure data for the three years studied had to be obtained from original source documents. Most of the source documents required were available at Statistics Canada while additional documents were obtained from the City of Moncton. Furthermore, information available at Statistics Canada was checked against supporting documents obtained from Moncton. A similar procedure was used for all the cities studied and in the process some revisions were made to Statistics Canada data.

Another problem arose because the data, as reported by Statistics Canada, consolidates in part or in total all local government institutions in an urban region, leaving their separate identification difficult or impossible. For example, due to the distinction between a utility and

an enterprise, the Financial Management system records Waterworks and Sewage Disposal agencies as integral parts of local government. Other very significant local government entities including public transit, hydro, steam generation and municipally-owned telephones and industrial airports are only recognized to the extent of their net transactions with the parent municipalities. While these activities are excluded from gross local government revenues and expenditures, local school revenues and expenditures are included, but in a manner which does not permit the separate identification of total local school revenues and expenditures. In addition, municipal hospitals are included in local government revenues and expenditures, yet the municipality's involvement in financing its hospitals is generally quite minor.

Unfortunately, Statistics Canada work sheets, which consist of questionnaires completed by municipal governments, proved to be of limited value in identifying the component parts of local governments in urban regions, including their revenues and expenditures. As a consequence, the Tri-Level Task Force Local Database for the selected urban regions was almost entirely constructed from original source documents, using Statistics Canada work sheets only as a reference to identify any inconsistencies and gaps in the data obtained. The necessary source documents from both Statistics Canada and the cities involved have been processed and are presented in the format required by the Tri-Level Task Force (Section II).

### Results of Study

The results of this study lie primarily in the realization of the

complexity of local government of urban regions. At the same time, the study has brought to light the difficulties which exist in reporting local government financial data.

In terms of statistical output, this study has resulted in the Tri-Level Local Database, supplemented with local/municipal government financial indicators. Recognizing that these indicators can be considerably improved upon, the data and format of presentation are new to Canada and, in effect, imply a new approach to the study of local government finance. The study's focus, urban regions, similarly introduces a potentially new organizing concept, urban finance as distinct from local government finance.

The Tri-Level Local Database reflects the framework adopted by the Tri-Level Task Force, i.e. the system of Government Financial Management Statistics with separate aggregations for municipal governments, special purpose agencies and local school authorities. However, due to the Financial Management Statistics concepts used, local government revenues and expenditures do not, in the context of normal local government financial practices and procedures, accurately reflect local government's financial situation. The principal reason for this lies in the different treatment of capital expenditures and debt charges. Local government fund accounting allows for depreciation and sinking fund payments, but actual capital expenditures are not usually reported. On the other hand, Financial Management Statistics report actual capital expenditures but ignore depreciation and sinking fund payments. These differences in financial reporting and accounting systems, and the different concepts underlying them, did cause significant problems in data collection,

classification and tabulation (see Section II). Generally, these problems have been dealt with within the terms of reference of this study. However, several of the problems encountered need further attention. Specifically, this includes the definition of an urban region, the concepts and classifications used for reporting local and municipal government finance data, debt transactions, burden of local government debt, and data requirements for inter- and intra-governmental comparisons.





## Section II - Tri-Level Local Database for Selected Urban Regions

### General Comments

In accordance with the modified terms of reference of the Tri-Level Task Force, the Tri-Level Local Database presents the revenues and expenditures for each of the five selected urban regions. Separate tabulations are displayed for each municipal government, its agencies and local school boards. Further, local government consolidations and supplementary tables displaying revenues and expenditures in percentage and per capita terms have been included to assist in comparative analysis.

Unfortunately, resource and time constraints did not permit full identification and tabulation of the revenues and expenditures of all special purpose agencies. Accordingly the Tri-Level Local Database displays only agencies responsible for public transit, electricity, steam and central heating, telephone and air transport. The case of municipally-owned hospitals presented an anomalous situation in that, while they are owned by their respective municipal governments, their financial activities relate more closely to provincial rather than to municipal government. Municipal hospitals are, however, displayed in separate tabulations and have been consolidated with other local government institutions in accordance with the Canadian System of Government Financial Management Statistics. Following Statistics Canada practice, agencies responsible for water supply and sewage disposal have been included as part of municipal government and have not been displayed separately.

The following comments are intended to clarify certain aspects of the Tri-Level Local Database. They deal with data sources, presentation, collection, classification and tabulation.

### Data Sources

Primary data sources included the financial statements of the various local government institutions, support documentation supplied by them for the purposes of the Tri-Level Task Force study and Statistics Canada questionnaires prepared by these local institutions for the years 1972 to 1974. The resulting tabulations were then compared with data contained in Local Government Finance (Statistics Canada Catalogue 68-203). Such comparisons served to identify inconsistencies or gaps in tabulated data.

As required by the Canadian System of Government Financial Management Statistics, gross general expenditure includes capital expenditures and interest on borrowed funds but does not include repayment of principal. Similarly, sinking fund payments are excluded from gross general expenditures, but interest earned on any sinking fund investments is included as gross general revenue.

To permit ease of comparison with the Tri-Level Database, Volume I, revenue and expenditure items have been classified according to the Canadian System of Government Financial Management Statistics rather than the Financial Information System for Municipalities (Statistics Canada Catalogue 12-533). Adjustment was made, however, to permit specification of local government agency contributions in the tabulation

of consolidated local government and consolidated municipal and agency gross general revenues and expenditures.

### Data Presentation

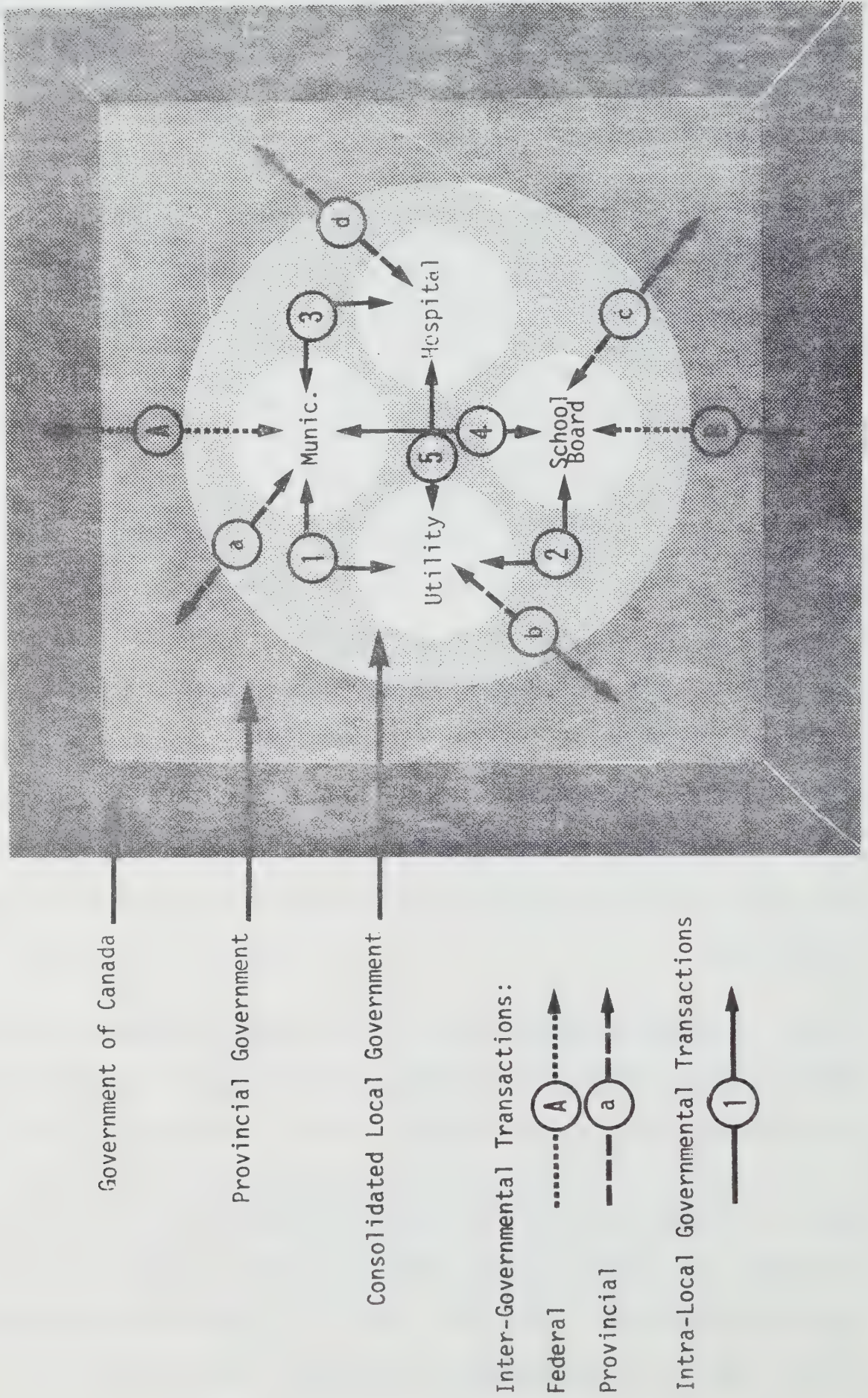
Data for each of the five selected urban regions is presented in seven tables. All tables cover the years ending December 31, 1972 to 1974 which correspond to fiscal years 1972/73 to 1974/75. Table 1 presents Consolidated Local Government Gross General Revenue and Expenditure. The process of consolidation (see Diagram 1) requires the elimination of all intra-local transactions with the exception of sales of goods and services to accord with the Canadian System of Government Financial Management Statistics. Diagram 1 and its accompanying legend illustrate the types of transactions which are and are not eliminated in the consolidation process. Further, it shows the local institutions included in such consolidations. The diagram represents the general case for local government consolidation. For any given urban region, all local institutions may not be present, e.g. in Moncton, school boards have been treated as provincial institutions and hence have not been consolidated.

Table 1 is supplemented by Tables 2 and 3 which present Summary Gross General Revenue and Expenditure for the Consolidated Local Governments in percentage and per capita terms.

Table 4 displays Gross General Revenue and Expenditure for the municipal government and shows only net transactions with its agencies, school boards and hospitals. Similarly, Table 4 is supplemented by Summary Tables 5 and 6, in percentage and per capita terms, respectively.



Diagram 1  
The Process of Local Government Consolidation



# Diagram 1

## Inter- and Intra-Governmental Transactions Included In and Excluded From Local Government Consolidation

### Inter-Governmental Transactions

#### Government of Canada

- A - includes transfers to municipal government as GGR
- excludes principal repayments to federal government and its enterprises as GGE
- B - includes transfers to school boards as GGR

#### Province

- a - includes transfers to municipal government as GGR
- excludes principal repayments to provincial government and its enterprises as GGE
- b - includes sales and transfers to local utilities as GGR
- excludes principal repayments to provincial government and its enterprises as GGE
- c - includes tuition payments for non-resident pupils and transfers to local school boards as GGE \*
- excludes principal repayments to provincial government and its enterprises as GGE
- d - includes payments for patient services and transfers by provincial government and its enterprises as GGR
- excludes principal repayments to provincial government and its enterprises as GGE

### Intra-Governmental Transactions

#### Intra-Local Transactions

- 1 - includes sales of goods and services by utility to municipal government as GGR and GGE
- excludes transfers by utility to municipal government
- excludes surplus payments and other transfers by municipal government to utility
- 2 - includes sales of goods and services by utility to school boards as GGR and GGE
- 3 - excludes transfers and other payments by municipal government to hospitals as GGR and GGE
- 4 - includes taxes collected by municipal government and transferred to school boards as GGR
- excludes principal repayments by school boards as GGE
- 5 - includes sales of goods and services by utilities to hospitals as GGR and GGE

Where GGR = consolidated local gross general revenue  
 GGE = consolidated local gross general expenditure  
 included = specified transaction is included in consolidated local government gross general revenue and expenditure  
 excluded = specified transaction is not included in consolidated local government gross general revenue and expenditure



Table 7 displays Consolidated Municipal and Own Agencies Gross General Revenue and Expenditure. Table 8 presents revenue and expenditure for each special purpose agency. Tables 9 and 10 display Gross General Revenue and Expenditure for school boards and hospitals, respectively.

### Data Collection

In compiling data for inclusion in the Tri-Level Local Database, three major problems emerged which, within the limits of the terms of reference, time, resource constraints and data availability were overcome to varying degrees. These problems were:

- (i) The Appropriate Definition of an Urban Region
- (ii) The Multiplicity of Data Sources
- (iii) The Variability of Data Format, Quality and Quantity

#### (i) The Appropriate Definition of an Urban Region

Three possible definitions presented themselves. First, a functional definition of an urban region which defined the boundaries of such regions by reference to factors such as commuting patterns, the area serviced by core facilities and infra-structure, and other related socio-economic variables. Second, an urban region could be defined by reference to some composite of overlapping jurisdictional boundaries of elected local government institutions such as municipal governments, school boards and other elected special purpose authorities.

The third definition, which was adopted by the Tri-Level Task Force, defined an urban region by reference to the boundaries of relevant

municipal government(s), which were chosen by Statistics Canada in 1973. This definition has since directed data compilation of urban financial statistics. In adopting this definition certain "overlap" problems emerged. For example, in Winnipeg the Transcona-Springfield School Division, #12, was found to lie 79% within and hence 21% outside of the urban region. Accordingly, Tri-Level estimates were developed for the relative and absolute contribution of such local government institutions to the gross general revenue and expenditure of the five selected urban regions.

## (ii) The Multiplicity of Data Sources

Data collection required the individual financial statements of each municipal government, school boards and special purpose agencies because no single central source of comparable local government statistics exists at either the provincial or national level.

At the provincial level it is normal practice for a Department of Municipal Affairs to collect data on the operations of municipal governments only, while the Department of Education confines itself to school board operations. However, with respect to the diverse local special purpose agencies and the overall compilation and consolidation of local government statistics no central provincial source exists at the present time. At the national level Statistics Canada attempts through its Public Finance Division to collect such comprehensive local government statistics, but its coverage, given the number of provinces and local government institutions involved, is not yet complete. Further,

because Statistics Canada's prime concern is with the totality of local government rather than its components the completed local government questionnaires it collects annually proved to be of limited value in identification of the component parts of local government in the selected urban regions and their gross general revenues and expenditures.

### (iii) The Variability of Data Format, Quality and Quantity

Given that data collection required source documents from a wide range of local government institutions, it is not surprising that such source documents varied widely from institution to institution with respect to data format, quality and quantity. For example, all five Boroughs in the Metro Toronto region report financial information for themselves and their agencies in a common codified format, ideal for comparisons and consolidations. In addition, these Boroughs each report a ten year review of various financial and demographic indicators. Standard annual reports are submitted to the Province of Ontario by the Metro Corporation, the City of Toronto and the five Boroughs, and they are available on request.

With respect to education, the City of Edmonton conveniently produces various financial statements for its Public and Separate school systems. (This probably reflects the closer links between municipal and school administrations which exist in Alberta.) Saskatoon and Winnipeg, however, document only the transactions between themselves and their Boards of Education. It is also worth noting that while school administration in Toronto parallels the metropolitanized municipal administration, Winnipeg has yet to mirror its "Unicity" with a "Unischool".

## Data Classification

In accordance with the terms of reference of the Tri-Level Task Force local data classification was directed by reference to the Canadian System of Government Financial Management Statistics. While with respect to revenue, this classification schema presented few problems, the classification of expenditures was a much more difficult procedure.

Significant differences exist between generally accepted accounting principles with respect to budgetary accounting treatment of capital expenditure items at federal and provincial levels and fund accounting at the local level. Specifically, while local government normally reports principal repayments as its major capital expenditure item, the Financial Management Statistics requires the elimination of such repayments and the inclusion of actual annual capital expenditure. Because such data is not, at present, part of normal local government reporting, secondary data sources were utilized. The quality of these secondary sources could not be fully determined for all local institutions and hence such data remains somewhat suspect. Further, following Financial Management Statistics' principles required the elimination of expenditures for depreciation, which normally are reflected in the expenditures of utilities.

If, as seems probable, local government expenditure is proportionally more capital-intensive than the expenditures of other levels of government, this treatment of capital expenditure and depreciation could distort the comparability of Financial Management Statistics local government expenditures vis-a-vis other levels of government.



The potential distortions associated with Financial Management Statistics treatment of capital and depreciation expenditures is further accentuated by the intimate geographic and financial proximity of local government and its enterprises and yet further by the use of commercial accounting principles by such enterprises. Public transit in Metropolitan Toronto is a case in point. The Toronto Transit Commission calculates its yearly deficit from only its operating revenues and expenditures. Included in expenditures is an amount for depreciation, a practice usually not followed by government. In 1972 this depreciation amounted to 7.4% of the operating expenditure and exceeded the resulting operating deficit. Excluded from revenues are the sizeable transfer payments received from the province and the federal government. Regarding capital financing, the Toronto Transit Commission is now in a transition period wherein the Metro Toronto Corporation is assuming the new debenture debt of this enterprise. As a result, debt liability and the associated debt charges are divided between the Transit Commission and Metro, and accordingly, public transit debt is recorded in two different sets of financial statements.

Due to this intimate linkage of the general government and government enterprise universes at the local level it was necessary, for analytic purposes, to generate consolidated joint universe entities displayed in Tables 1 and 7. While such joint universe entities are not presently generated for other levels of government, their use at the local level measurably assisted in understanding the full scope of local government finance of the selected urban regions.

## Data Tabulation

The problems associated with data collection and classification described above combined to generate problems with the data actually tabulated and displayed in the Tri-Level Local Database. These problems of data tabulation can be grouped as follows:

- (i) Relevancy Problems
- (ii) Problems of Accuracy
- (iii) Problems of Data Distortion

### (i) Relevancy Problems

By applying Financial Management Statistics principles to local government a range of data directly relevant to local governments has been omitted in the Tri-Level Local Database. This data includes assessment and its mode of application; e.g. full market vs partial market or other modes of assessment, mill rates, principal repayments, depreciation, net long-term liabilities and other usual measures of local government finance.

### (ii) Problems of Accuracy

Due to the overlap of the boundaries of various local government institutions, the local government statistics presented in the Tri-Level Local Database contain relatively more estimated data than the more clearly geographically defined provincial and federal statistics contained in Volume I of the Interim Report of the Tri-Level Task Force.

The need to rely upon secondary sources for capital expenditures, rather than primary reporting data further reduced the accuracy of data presented. Similarly, the conversion of local fund accounting into a Financial Management Statistics' framework necessitated some reduction in accuracy.

(iii) Problems of Data Distortion

While the Financial Management Statistics' system does not generate what is normally called an accounting "surplus" or "deficit" this restriction is most significant at the local level. Relative to an accounting "surplus" or "deficit", the difference between Financial Management Statistics gross general revenue and expenditure at the local level is significantly affected by the failure to allow the large amounts of local government principal repayments and depreciation as expenditures, while allowing all capital grants and interest earned on special (depreciation) funds as revenue items. In other words, the Financial Management Statistics reflects the activities of a given period almost in isolation from the past and future. Thus the construction or depletion of reserve funds and the effects of other activities of prior years which can be of considerable importance at the local level were excluded from Financial Management Statistics and similarly from the Tri-Level Local Database.

TRI-LEVEL  
LOCAL DATABASE





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City of Moncton					Table 1	
Gross General Revenue, 1972/73 - 1974/75 (thousands of dollars)						
No.	Revenue by Source	1972/73	1973/74	1974/75		
1	TAXES	3298	4350	4598		
2	Real and personal property taxes	-	-	-		
3	Other taxes on corporations	-	-	-		
4	Taxes by own agencies	-	-	-		
5	Other taxes	3298	4350	4598		
6	Total, Taxes	98	125	154		
7	PRIVILEGES, LICENSES AND PERMITS	897	931	1001		
8	SALES OF GOODS AND SERVICES	389	549	713		
9	Water	1286	1480	1714		
	Other sales of goods and services					
	Total, Sales of Goods and Services					
	RETURNS ON INVESTMENTS					
10	Own Agencies	-	-	-		
11	Public transit	-	-	-		
12	Electricity	-	-	-		
13	Steam and central heating	-	-	-		
14	Telephone	-	-	-		
15	Air transport	-	-	-		
16	Total, Own Agencies	4	5	5		
17	Other Returns on Investments	4	5	5		
18	Total, Returns on Investments	6	34	36		
19	OTHER OWN SOURCE REVENUE	4692	5994	6507		
	Total, Own Source Revenue					



Table 1

City of Moncton  
Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	GRANTS IN LIEU OF TAXES			
20	Federal government	-	-	-
21	Federal government enterprises	-	-	-
22	Provincial government	-	-	-
23	Provincial government enterprises	-	-	-
24	Own agencies	-	-	-
25	Other	8	9	7
26	Total, Grants in Lieu of Taxes	8	9	7
	GENERAL PURPOSE TRANSFERS			
27	Federal government	-	-	-
28	Provincial government	3231	3430	5050
29	Total, General Purpose Transfers	3231	3430	5050
	SPECIFIC PURPOSE TRANSFERS			
30	Federal government and its enterprises	554	162	-
31	Provincial government and its enterprises	-	-	179
32	Total, Specific Purpose Transfers	554	162	179
33	TOTAL TRANSFERS	3785	3592	5229
34	GROSS GENERAL REVENUE	8485	9595	11743

City of Moncton Gross General Expenditure, 1972/73 - 1974/75 (thousands of dollars)					Table 1	
No.	Expenditure by Function	1972/73	1973/74	1974/75		
35	GENERAL GOVERNMENT	723	873	979		
	PROTECTION					
36	Police	985	1077	1545		
37	Fire	888	958	1458		
38	Other protection	227	228	937		
39	Total, Protection	2100	2263	3940		
	TRANSPORTATION AND COMMUNICATIONS					
40	Road transport	2440	2895	6656		
41	Air transport	-	-	-		
42	Public transit	42	48	58		
43	Telecommunications	-	-	-		
44	Other transportation and communications	200	-	6		
45	Total, Transportation and Communications	2682	2943	6720		
	HEALTH					
46	Hospitals	-	-	-		
47	Medical care	-	-	-		
48	Preventive services	-	-	-		
49	Other health	-	-	-		
50	Total, Health	-	-	-		
51	SOCIAL SERVICES	-	-	-		
52	EDUCATION	-	-	-		

Table 1

## City of Moncton

Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
	RECREATION AND CULTURE			
53	Recreation facilities and programs	1674	2500	1365
54	Cultural facilities and programs	447	180	88
55	Other recreation and culture	9	-	99
56	Total, Recreation and Culture	2130	2680	1552
57	NATURAL RESOURCES	-	-	-
	AGRICULTURE, TRADE, INDUSTRY AND TOURISM			
58	Industrial parks	50	758	60
59	Other agriculture, trade, industry and tourism	-	-	-
60	Total, Agriculture, Trade, Industry and Tourism	50	758	60
	ENVIRONMENT			
61	Water supply	1147	2012	1703
62	Sewage collection and disposal	1223	1261	155
63	Garbage collection and disposal	300	230	354
64	Pollution control	-	-	-
65	Other environment	-	-	-
66	Total, Environment	2670	3503	2212

City of Moncton Gross General Expenditure, 1972/73 - 1974/75 (thousands of dollars)					Table 1
No.	Expenditure by Function	1972/73	1973/74	1974/75	
	HOUSING				
67	Environmental planning and zoning	38	79	49	
68	Housing	-	20	28	
69	Community development	-	-	-	
70	Other housing	-	-	-	
71	Total, Housing	38	99	77	
	DEFICIT PAYMENTS TO OWN AGENCIES				
72	Transit	-	-	-	
73	Hydro	-	-	-	
74	Steam heating	-	-	-	
75	Telephone	-	-	-	
76	Airport	-	-	-	
77	Total, Own Agencies	-	-	-	
	FINANCIAL SERVICES				
78	Interest	1252	1651	1746	
79	Other financial services	-	-	69	
80	Total, Financial Services	1252	1651	1815	
81	OTHER SERVICES	-	30	-	
82	GROSS GENERAL EXPENDITURE	11645	14800	17355	

Table 2

City of Moncton  
Summary Gross General Revenue, 1972/73 - 1974/75  
(as a percentage)

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
	Real and personal property tax			
1	Municipal	38.87	45.34	39.16
2	School	-	-	-
3	Total, Real and Personal Property Tax	38.87	45.34	39.16
4	Other taxes	-	-	-
5	Total, Taxes	38.87	45.34	39.16
6	SALES OF GOODS AND SERVICES	15.16	15.42	14.60
7	RETURNS ON INVESTMENTS	.05	.05	.04
8	OTHER OWN SOURCE REVENUE	1.23	1.66	1.62
9	TOTAL OWN SOURCE REVENUE	55.31	62.47	55.42
10	GRANTS IN LIEU OF TAXES	.09	.09	.06
	TRANSFERS			
11	General purpose transfers	38.08	35.75	43.00
12	Specific purpose transfers	6.52	1.69	1.52
13	Total, Transfers	44.59	37.44	44.52
14	GROSS GENERAL REVENUE	100.00	100.00	100.00



City of Moncton Summary Gross General Expenditure, 1972/73 - 1974/75 (as a percentage)					Table 2
No.	Expenditure by Function	1972/73	1973/74	1974/75	
1	GENERAL GOVERNMENT	6.21	5.90	5.64	
	PROTECTION				
2	Police	8.46	7.28	8.90	
3	Fire	7.63	6.47	8.40	
4	Other protection	1.95	1.54	5.40	
5	Total, Protection	18.04	15.29	22.70	
	TRANSPORTATION AND COMMUNICATIONS				
6	Road transport	20.94	19.57	38.36	
7	Public transit	.36	.32	.33	
8	Other transportation and communications	1.72	-	.03	
9	Total, Transportation and Communications	23.02	19.89	38.72	
10	HEALTH	-	-	-	
11	SOCIAL WELFARE	-	-	-	
12	EDUCATION	-	-	-	
13	RECREATION AND CULTURE	18.29	18.11	8.94	

Table 2

City of Moncton  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(as a percentage)

No.	Expenditure by Function	1972/73	1973/74	1974/75
14	AGRICULTURE, TRADE, INDUSTRY AND TOURISM	.43	5.12	.35
	ENVIRONMENT			
15	Water	9.85	13.59	9.81
16	Sewage	10.50	8.52	.89
17	Garbage	2.58	1.55	2.04
18	Total, Environment	22.93	23.66	12.74
19	HOUSING	.33	.67	.44
20	FINANCIAL SERVICES	10.75	11.16	10.47
21	OTHER SERVICES	-	.20	-
22	GROSS GENERAL EXPENDITURE	100.00	100.00	100.00

City of Moncton Summary Gross General Revenue, 1972/73 - 1974/75 (dollars per capita)					Table 3	
No.	Revenue by Source	1972/73	1973/74	1974/75		
	TAXES					
	Real and personal property tax					
1	Municipal	68.47	90.83	89.11		
2	School	-	-	-		
3	Total, Real and Personal Property Tax	68.47	90.83	89.11		
4	Other taxes	-	-	-		
5	Total, Taxes	68.47	90.83	89.11		
6	SALES OF GOODS AND SERVICES	26.85	30.90	33.22		
7	RETURNS ON INVESTMENTS	.08	.10	.10		
8	OTHER OWN SOURCE REVENUE	2.17	3.32	2.68		
9	TOTAL OWN SOURCE REVENUE	97.97	125.15	126.11		
10	GRANTS IN LIEU OF TAXES	.17	.19	.14		
	TRANSFERS					
11	General purpose transfers	67.47	71.62	97.87		
12	Specific purpose transfers	11.57	3.38	3.47		
13	Total, Transfers	79.04	75.00	101.24		
14	GROSS GENERAL REVENUE	177.18	200.34	227.57		

Table 3

City of Moncton  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(dollars per capita)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	GENERAL GOVERNMENT	15.10	18.23	18.97
	PROTECTION			
2	Police	20.57	22.49	29.94
3	Fire	18.54	20.00	28.26
4	Other protection	4.74	4.76	18.16
5	Total, Protection	43.85	47.25	76.36
	TRANSPORTATION AND COMMUNICATIONS			
6	Road transport	50.95	60.45	128.99
7	Public transit	.88	1.00	1.12
8	Other transportation and communications	4.18	-	.12
9	Total, Transportation and Communications	56.01	61.45	130.23
10	HEALTH	-	-	-
11	SOCIAL WELFARE	-	-	-
12	EDUCATION	-	-	-
13	RECREATION AND CULTURE	44.48	55.96	30.08

Table 3

City of Moncton  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
14	AGRICULTURE, TRADE, INDUSTRY AND TOURISM	1.04	15.83	1.16
	ENVIRONMENT			
15	Water	23.95	42.01	33.00
16	Sewage	25.54	26.33	3.00
17	Garbage	6.26	4.81	6.86
18	Total, Environment	55.75	73.15	42.87
19	HOUSING	.79	2.07	1.49
20	FINANCIAL SERVICES	26.14	34.47	35.17
21	OTHER SERVICES	-	.63	-
22	GROSS GENERAL EXPENDITURE	243.16	309.04	336.33





LOCAL GOVERNMENT FINANCE: TORONTO

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Table 1

## Consolidated Local Government of Metropolitan Toronto

Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	<b>TAXES</b>			
	Real and personal property taxes			
1	Municipal	304892	305204	326237
2	School	262207	257978	284661
3	Other	12514	13017	13571
4	Total, Real and Personal Property Taxes	579613	576199	624469
5	Other taxes on corporations	94039	99705	111921
6	Taxes by own agencies	-	-	-
7	Other taxes	522	3893	8300
8	Total, Taxes	674174	679797	744690
9	PRIVILEGES, LICENSES AND PERMITS	14468	16348	18528
	<b>SALES OF GOODS AND SERVICES</b>			
10	Municipal	29107	29754	37030
	Own Agencies			
11	Public transit	83608	82535	81583
12	Water	38092	40432	42107
13	Electricity	192152	221797	243431
14	Steam and central heating	-	-	-
15	Telephone	-	-	-
16	Air transport	-	-	-
17	Total, Own Agencies	313152	344764	367121
18	Total, Sales of Goods and Services	342959	374518	404151

Table 1

## Consolidated Local Government of Metropolitan Toronto

Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	RETURNS ON INVESTMENTS			
19	Interest	-	-	-
20	Other returns on investments	9469	12983	17215
21	Total, Returns on Investments	9469	12983	17215
22	OTHER OWN SOURCE REVENUE	5795	14701	8984
23	Total, Own Source Revenue	1046865	1098347	1193568
	GRANTS IN LIEU OF TAXES			
24	Federal government	4489	4060	5818
25	Federal government enterprises	506	474	428
26	Provincial government	4093	7721	8335
27	Provincial government enterprises	8249	8916	9362
28	Own agencies	779	708	689
29	Other	-	29	25
30	Total, Grants in Lieu of Taxes	18116	21908	24657



Table 1

## Consolidated Local Government of Metropolitan Toronto

Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	GENERAL PURPOSE TRANSFERS			
31	Federal government	17330	46480	58360
32	Provincial government			
33	Total, General Purpose Transfers	17330	46480	58360
	SPECIFIC PURPOSE TRANSFERS			
34	Federal government and its enterprises	2902	4350	4882
35	Provincial government and its enterprises	459806	491336	541775
36	Total, Specific Purpose Transfers	462808	495686	546657
37	TOTAL TRANSFERS	480138	542116	605017
38	GROSS GENERAL REVENUE	1545119	1662421	1823292

Consolidated Local Government of Metropolitan Toronto  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

Table 1

No.	Expenditure by Function	1972/73	1973/74	1974/75
39	GENERAL GOVERNMENT	60346	53479	50522
	PROTECTION			
40	Police	65997	77453	90966
41	Fire	38364	41716	47722
42	Other protection	14341	10418	14317
43	Total, Protection	118702	129587	153005
	TRANSPORTATION AND COMMUNICATIONS			
44	Road transport	110359	115450	141131
45	Air transport	-	-	-
46	Public transit	117769	118324	143032
47	Telecommunications	-	-	-
48	Other transportation and communications	170	-	-
49	Total, Transportation and Communications	228298	233774	284163
	HEALTH			
50	Hospitals	10911	10858	12329
51	Medical care	545	-	-
52	Preventive services	12227	13334	14669
53	Other health	333	-	1343
54	Total, Health	24016	24192	28341
55	SOCIAL SERVICES	76368	83080	94282
56	EDUCATION	537983	578477	626871

Table 1

## Consolidated Local Government of Metropolitan Toronto

Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
	RECREATION AND CULTURE			
57	Recreation facilities and programs	60587	72162	87704
58	Cultural facilities and programs	19881	27807	33621
59	Other recreation and culture	4588	230	3290
60	Total, Recreation and Culture	85056	100199	124620
61	NATURAL RESOURCES	735	2864	3508
	AGRICULTURE, TRADE, INDUSTRY AND TOURISM			
62	Industrial parks	580	619	87
63	Other agriculture, trade, industry and tourism	-	-	-
64	Total, Agriculture, Trade, Industry and Tourism	580	619	87
	ENVIRONMENT			
65	Water supply	32029	36884	44723
66	Sewage collection and disposal	37921	37885	48894
67	Garbage collection and disposal	25916	26043	30079
68	Pollution control	1028	-	-
69	Other environment	-	786	16
70	Total, Environment	96894	101598	123712

Table 1

## Consolidated Local Government of Metropolitan Toronto

Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
	HOUSING			
71	Environmental planning and zoning	3973	5096	6689
72	Housing	3028	-	-
73	Community development	436	2862	1357
74	Other housing	1829	1412	2074
75	Total, Housing	9266	9370	10120
	FINANCIAL SERVICES			
76	Interest	91159	94264	100767
77	Other financial services	188	-	-
78	Total, Financial Services	91347	94264	100767
	OTHER SERVICES			
79	Hydro	192639	223488	242057
80	Steam and central heating	-	-	-
81	Other Services	1968	2085	765
82	Total, Other Services	194607	225573	242822
83	GROSS GENERAL EXPENDITURE	1524198	1637076	1842820

Table 2

Consolidated Local Government of Metropolitan Toronto  
Summary Gross General Revenue, 1972/73 - 1974/75  
(as a percentage)

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
	Real and personal property tax			
1	Municipal	19.73	18.36	17.89
2	School	16.97	15.52	15.61
3	Total, Real and Personal Property Tax	37.51	34.66	34.25
4	Other taxes	6.18	6.23	6.59
5	Total, Taxes	43.63	40.89	40.84
6	SALES OF GOODS AND SERVICES	22.20	22.53	22.17
7	RETURNS ON INVESTMENTS	.61	.88	.94
8	OTHER OWN SOURCE REVENUE	1.31	1.87	1.51
9	TOTAL OWN SOURCE REVENUE	67.75	66.07	65.46
10	GRANTS IN LIEU OF TAXES	1.17	1.32	1.35
	TRANSFERS			
11	General purpose transfers	1.12	2.80	3.20
12	Specific purpose transfers	29.96	29.81	29.99
13	Total, Transfers	31.08	32.61	33.19
14	GROSS GENERAL REVENUE	100.00	100.00	100.00



Table 2

Consolidated Local Government of Metropolitan Toronto  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(as a percentage)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	GENERAL GOVERNMENT	3.96	3.27	2.74
	PROTECTION			
2	Police	4.33	4.73	4.94
3	Fire	2.52	2.55	2.59
4	Other protection	.94	.64	.78
5	Total, Protection	7.79	7.92	8.31
	TRANSPORTATION AND COMMUNICATIONS			
6	Road transport	7.24	7.05	7.66
7	Public transit	7.72	7.23	7.75
8	Other transportation and communications	.01	-	-
9	Total, Transportation and Communications	14.97	14.28	15.41
10	HEALTH	1.58	1.48	1.54
11	SOCIAL WELFARE	5.01	5.07	5.12
12	EDUCATION	35.29	35.34	34.01
13	RECREATION AND CULTURE	5.58	6.12	6.76

Table 2

Consolidated Local Government of Metropolitan Toronto  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(as a percentage)

No.	Expenditure by Function	1972/73	1973/74	1974/75
14	AGRICULTURE, TRADE, INDUSTRY AND TOURISM	.04	.04	-
	ENVIRONMENT			
15	Water	2.10	2.25	2.43
16	Sewage	2.49	2.31	2.64
17	Garbage	1.70	1.59	1.63
18	Total, Environment	6.36	6.21	6.70
19	HOUSING	.61	.57	.55
20	FINANCIAL SERVICES	5.99	5.76	5.47
21	OTHER SERVICES	12.82	13.94	13.39
22	GROSS GENERAL EXPENDITURE	100.00	100.00	100.00

Table 3

## Consolidated Local Government of Metropolitan Toronto

Summary Gross General Revenue, 1972/73 - 1974/75  
(dollars per capita)

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
	Real and personal property tax			
1	Municipal	144.14	144.04	153.59
2	School	123.96	121.76	134.02
3	Total, Real and Personal Property Tax	274.01	271.94	293.99
4	Other taxes	44.70	48.90	56.60
5	Total, Taxes	318.71	320.84	350.59
6	SALES OF GOODS AND SERVICES	162.13	176.76	190.27
7	RETURNS ON INVESTMENTS	4.48	6.13	8.10
8	OTHER OWN SOURCE REVENUE	9.58	14.65	12.96
9	TOTAL OWN SOURCE REVENUE	494.90	518.38	561.92
10	GRANTS IN LIEU OF TAXES	8.56	10.34	11.61
	TRANSFERS			
11	General purpose transfers	8.19	21.92	27.48
12	Specific purpose transfers	218.79	233.94	257.36
13	Total, Transfers	226.98	255.86	284.84
14	GROSS GENERAL REVENUE	730.44	784.60	858.37

Table 3

Consolidated Local Government of Metropolitan Toronto  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(dollars per capita)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	GENERAL GOVERNMENT	28.53	25.24	23.78
	PROTECTION			
2	Police	31.20	36.55	42.82
3	Fire	18.14	19.69	22.47
4	Other protection	6.78	4.92	6.74
5	Total, Protection	56.12	61.16	72.03
	TRANSPORTATION AND COMMUNICATIONS			
6	Road transport	52.17	54.49	66.44
7	Public transit	55.68	55.84	67.34
8	Other transportation and communications	.08	-	-
9	Total, Transportation and Communications	107.93	110.33	133.78
10	HEALTH	11.35	11.42	13.34
11	SOCIAL WELFARE	36.10	39.21	44.39
12	EDUCATION	254.33	273.02	295.12
13	RECREATION AND CULTURE	40.21	47.29	58.67

Consolidated Local Government of Metropolitan Toronto  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(dollars per capita)

Table 3

No.	Expenditure by Function	1972/73	1973/74	1974/75
14	AGRICULTURE, TRADE, INDUSTRY AND TOURISM	.27	.29	.04
	ENVIRONMENT			
15	Water	15.14	17.41	21.06
16	Sewage	17.93	17.88	23.02
17	Garbage	12.25	12.29	14.16
18	Total, Environment	45.81	47.95	58.24
19	HOUSING	4.38	4.42	4.76
20	FINANCIAL SERVICES	43.18	44.49	47.44
21	OTHER SERVICES	92.34	107.82	115.98
22	GROSS GENERAL EXPENDITURE	720.55	772.64	867.58



Table 4

Region of Metropolitan Toronto  
Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
1	Real and personal property taxes	304892	305204	326237
2	Other taxes on corporations	94039	99705	111921
3	Taxes by own agencies	-	-	-
4	Other taxes	522	3893	8300
5	Total, Taxes	399453	408802	446458
6	PRIVILEGES, LICENSES AND PERMITS	14468	16348	18528
	SALES OF GOODS AND SERVICES			
7	Water	38092	40432	42107
8	Other sales of goods and services	28751	29400	36600
9	Total, Sales of Goods and Services	66843	69832	78707
	RETURNS ON INVESTMENTS			
	Own Agencies			
10	Public transit	8642	8554	8762
11	Electricity	2111	1962	2198
12	Steam and central heating	-	-	-
13	Telephone	-	-	-
14	Air transport	-	-	-
15	Total, Own Agencies	10753	10516	10960
16	Other Returns on Investments	9375	12888	17006
17	Total, Returns on Investments	20128	23404	27966
18	OTHER OWN SOURCE REVENUE	3140	10228	4769
19	Total, Own Source Revenue	504032	528614	576428

Table 4

Region of Metropolitan Toronto  
Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	GRANTS IN LIEU OF TAXES			
20	Federal government	4489	4060	5818
21	Federal government enterprises	506	474	428
22	Provincial government	4093	7721	8335
23	Provincial government enterprises	8249	8916	9362
24	Own agencies	2358	2174	2335
25	Other	-	29	25
26	Total, Grants in Lieu of Taxes	19695	23374	26303
	GENERAL PURPOSE TRANSFERS			
27	Federal government			
28	Provincial government	17330	46480	58360
29	Total, General Purpose Transfers	17330	46480	58360
	SPECIFIC PURPOSE TRANSFERS			
30	Federal government and its enterprises	2902	4350	4882
31	Provincial government and its enterprises	111748	114276	118215
32	Total, Specific Purpose Transfers	114650	118626	123097
33	TOTAL TRANSFERS	131980	165106	181457
34	GROSS GENERAL REVENUE	655707	717094	784188

Table 4

Region of Metropolitan Toronto  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
35	GENERAL GOVERNMENT	60345	53476	50522
	PROTECTION			
36	Police	65997	77453	90966
37	Fire	38364	41716	47722
38	Other protection	14341	10418	14317
39	Total, Protection	118702	129587	153005
	TRANSPORTATION AND COMMUNICATIONS			
40	Road transport	110359	115450	141131
41	Air transport	-	-	-
42	Public transit	-	-	-
43	Telecommunications	-	-	-
44	Other transportation and communications	170	-	-
45	Total, Transportation and Communications	110529	115450	141131
	HEALTH			
46	Hospitals	2619	1915	1708
47	Medical care	545	-	-
48	Preventive services	12227	13334	14669
49	Other health	333	-	1343
50	Total, Health	15724	15249	17720
51	SOCIAL SERVICES	76368	83013	94282
52	EDUCATION			

Table 4

Region of Metropolitan Toronto  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
	RECREATION AND CULTURE			
53	Recreation facilities and programs	60587	72162	87709
54	Cultural facilities and programs	19881	27807	33621
55	Other recreation and culture	4588	230	3290
56	Total, Recreation and Culture	85056	100199	124620
57	NATURAL RESOURCES	735	2864	3508
	AGRICULTURE, TRADE, INDUSTRY AND TOURISM			
58	Industrial parks	580	619	87
59	Other agriculture, trade, industry and tourism	-	-	-
60	Total, Agriculture, Trade, Industry and Tourism	580	619	87
	ENVIRONMENT			
61	Water supply	32029	36884	44723
62	Sewage collection and disposal	37921	37885	48894
63	Garbage collection and disposal	25916	26043	30079
64	Pollution control	1028	-	-
65	Other environment	-	786	16
66	Total, Environment	96894	101598	123712

Table 4

Region of Metropolitan Toronto  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
	HOUSING			
67	Environmental planning and zoning	3973	5096	6689
68	Housing	3028	-	-
69	Community development	436	2862	1357
70	Other housing	1829	1412	2074
71	Total, Housing	9266	9370	10120
	DEFICIT PAYMENTS TO OWN AGENCIES			
72	Transit	-	-	-
73	Hydro	-	-	-
74	Steam heating	-	-	-
75	Telephone	-	-	-
76	Airport	-	-	-
77	Total, Own Agencies	-	-	-
	FINANCIAL SERVICES			
78	Interest	59867	61925	67681
79	Other financial services	188	-	-
80	Total, Financial Services	60055	61925	67681
81	OTHER SERVICES	1968	2085	765
82	GROSS GENERAL EXPENDITURE	636222	675505	787153



Region of Metropolitan Toronto  
Summary Gross General Revenue, 1972/73 - 1974/75  
(as a percentage)

Table 5

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
1	Real and personal property tax			
2	Municipal	46.50	42.56	41.60
3	School	-	-	-
4	Total, Real and Personal Property Tax	46.50	42.56	41.60
5	Other taxes	14.42	14.45	15.33
6	Total, Taxes	60.92	57.01	56.93
7	SALES OF GOODS AND SERVICES	10.19	9.74	10.04
8	RETURNS ON INVESTMENTS	3.07	3.26	3.57
9	OTHER OWN SOURCE REVENUE	2.69	3.71	2.97
10	TOTAL OWN SOURCE REVENUE	76.87	73.72	73.51
	GRANTS IN LIEU OF TAXES	3.00	3.26	3.35
	TRANSFERS			
11	General purpose transfers	2.64	6.48	7.44
12	Specific purpose transfers	17.49	16.54	15.70
13	Total, Transfers	20.13	23.02	23.14
14	GROSS GENERAL REVENUE	100.00	100.00	100.00

Region of Metropolitan Toronto  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(as a percentage)

Table 5

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	GENERAL GOVERNMENT	9.48	7.92	6.42
	PROTECTION			
2	Police	10.37	11.47	11.56
3	Fire	6.03	6.18	6.06
4	Other protection	2.25	1.54	1.82
5	Total, Protection	18.65	19.19	19.44
	TRANSPORTATION AND COMMUNICATIONS			
6	Road transport	17.36	17.09	17.92
7	Public transit	-	-	-
8	Other transportation and communications	.03	-	-
9	Total, Transportation and Communications	17.39	17.09	17.92
10	HEALTH	2.47	2.26	2.25
11	SOCIAL WELFARE	12.00	12.29	11.98
12	EDUCATION	-	-	-
13	RECREATION AND CULTURE	13.37	14.83	15.83

Table 5

Region of Metropolitan Toronto  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(as a percentage)

No.	Expenditure by Function	1972/73	1973/74	1974/75
14	AGRICULTURE, TRADE, INDUSTRY AND TOURISM	.09	.09	.01
	ENVIRONMENT			
15	Water	5.03	5.46	5.68
16	Sewage	5.96	5.61	6.21
17	Garbage	4.07	3.86	3.82
18	Total, Environment	15.23	15.04	15.72
19	HOUSING	1.46	1.39	1.29
20	FINANCIAL SERVICES	9.44	9.17	8.60
21	OTHER SERVICES	.42	.73	.54
22	GROSS GENERAL EXPENDITURE	100.00	100.00	100.00

Table 6

Region of Metropolitan Toronto  
Summary Gross General Revenue, 1972/73 - 1974/75  
(dollars per capita)

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
1	Real and personal property tax	144.14	144.04	153.59
2	Municipal	-	-	-
3	School	144.14	144.04	153.59
4	Total, Real and Personal Property Tax	44.70	48.89	56.60
5	Other taxes	188.84	192.93	210.19
6	Total, Taxes	31.60	32.96	37.05
7	SALES OF GOODS AND SERVICES	9.52	11.05	13.17
8	RETURNS ON INVESTMENTS	8.32	12.54	10.97
9	OTHER OWN SOURCE REVENUE	238.28	249.48	271.38
10	TOTAL OWN SOURCE REVENUE	9.31	11.03	12.38
	GRANTS IN LIEU OF TAXES			
	TRANSFERS			
11	General purpose transfers	8.19	21.94	27.48
12	Specific purpose transfers	54.20	53.94	57.95
13	Total, Transfers	62.39	77.92	85.43
14	GROSS GENERAL REVENUE	309.98	338.43	369.19

Table 6

Region of Metropolitan Toronto  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(dollars per capita)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	GENERAL GOVERNMENT	28.53	25.24	23.79
	PROTECTION			
2	Police	31.20	36.55	42.83
3	Fire	18.14	19.69	22.47
4	Other protection	6.78	4.92	6.74
5	Total, Protection	56.12	61.16	72.03
	TRANSPORTATION AND COMMUNICATIONS			
6	Road transport	52.17	54.49	66.44
7	Public transit	-	-	-
8	Other transportation and communications	.08	-	-
9	Total, Transportation and Communications	52.25	54.49	66.44
10	HEALTH	7.43	7.20	8.34
11	SOCIAL WELFARE	36.10	39.18	44.39
12	EDUCATION	-	-	-
13	RECREATION AND CULTURE	40.21	47.29	58.67



Table 6

Region of Metropolitan Toronto  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(dollars per capita)

No.	Expenditure by Function	1972/73			1973/74			1974/75		
14	AGRICULTURE, TRADE, INDUSTRY AND TOURISM	.27			.29			.04		
	ENVIRONMENT									
15	Water	15.14			17.41			21.06		
16	Sewage	17.93			17.88			23.02		
17	Garbage	12.25			12.29			14.16		
18	Total, Environment	45.81			47.96			58.24		
19	HOUSING	4.38			4.42			4.76		
20	FINANCIAL SERVICES	28.39			29.22			31.86		
21	OTHER SERVICES	1.28			2.34			2.01		
22	GROSS GENERAL EXPENDITURE	300.77			318.79			370.58		

Metropolitan Toronto and Its Special Purpose Agencies Gross General Revenue, 1972/73 - 1974/75 (thousands of dollars)					Table 7
No.	Revenue by Source	1972/73	1973/74	1974/75	
	TAXES				
	Real and personal property taxes				
1	Municipal	304892	305204	326237	
2	School	-	-	-	
3	Other	12514	13017	13571	
4	Total, Real and Personal Property Taxes	317406	318221	339808	
5	Other taxes on corporations	94039	99705	111921	
6	Taxes by own agencies	-	-	-	
7	Other taxes	522	3893	8300	
8	Total, Taxes	411967	421819	460029	
9	PRIVILEGES, LICENSES AND PERMITS	14468	16348	18528	
	SALES OF GOODS AND SERVICES				
10	Municipal	28751	29400	36600	
	Own Agencies				
11	Public transit	83608	82535	81583	
12	Water	38092	40432	42107	
13	Electricity	192152	221797	243431	
14	Steam and central heating	-	-	-	
15	Telephone	-	-	-	
16	Air transport	-	-	-	
17	Total, Own Agencies	313852	344764	367121	
18	Total, Sales of Goods and Services	342603	374164	403721	

Metropolitan Toronto and Its Special Purpose Agencies Gross General Revenue, 1972/73 - 1974/75 (thousands of dollars)					Table 7
No.	Revenue by Source	1972/73	1973/74	1974/75	
	RETURNS ON INVESTMENTS				
19	Interest	-	-	-	
20	Other returns on investments	9375	12888	17006	
21	Total, Returns on Investments	9375	12888	17006	
22	OTHER OWN SOURCE REVENUE	3140	10228	4769	
23	Total, Own Source Revenue	781553	835447	904053	
	GRANTS IN LIEU OF TAXES				
24	Federal government	4489	4060	5818	
25	Federal government enterprises	506	474	428	
26	Provincial government	4093	7721	8335	
27	Provincial government enterprises	8249	8916	9362	
28	Own agencies	779	708	689	
29	Other	-	29	25	
30	Total, Grants in Lieu of Taxes	18116	21908	24657	

Table 7

Metropolitan Toronto and Its Special Purpose Agencies

Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	GENERAL PURPOSE TRANSFERS			
31	Federal government	-	-	-
32	Provincial government	17330	46480	58360
33	Total, General Purpose Transfers	17330	46480	58360
	SPECIFIC PURPOSE TRANSFERS			
34	Federal government and its enterprises	2902	4350	4882
35	Provincial government and its enterprises	137784	145445	171268
36	Total, Specific Purpose Transfers	140686	149795	176150
37	TOTAL TRANSFERS	158016	196275	234510
38	GROSS GENERAL REVENUE	957685	1053630	1163220

Table 7

## Metropolitan Toronto and Its Special Purpose Agencies

Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
39	GENERAL GOVERNMENT	60346	53479	50522
40	PROTECTION			
41	Police	65997	77453	90966
42	Fire	38364	41716	47722
43	Other protection	14341	10418	14317
	Total, Protection	118702	129587	153005
	TRANSPORTATION AND COMMUNICATIONS			
44	Road transport	110359	115450	141131
45	Air transport	-	-	-
46	Public transit	117769	118324	143032
47	Telecommunications	-	-	-
48	Other transportation and communications	170	-	-
49	Total, Transportation and Communications	228298	233774	284163
	HEALTH			
50	Hospitals	2619	1915	1708
51	Medical care	545	-	-
52	Preventive services	12227	13334	14669
53	Other health	333	-	1343
54	Total, Health	15724	15249	17720
55	SOCIAL SERVICES	76368	83080	94282
56	EDUCATION			



Metropolitan Toronto and Its Special Purpose Agencies Gross General Expenditure, 1972/73 - 1974/75 (thousands of dollars)					Table 7
No.	Expenditure by Function	1972/73	1973/74	1974/75	
	RECREATION AND CULTURE				
57	Recreation facilities and programs	60587	72162	87709	
58	Cultural facilities and programs	19881	27807	33621	
59	Other recreation and culture	4588	230	3290	
60	Total, Recreation and Culture	85056	100199	124620	
61	NATURAL RESOURCES	735	2864	3508	
	AGRICULTURE, TRADE, INDUSTRY AND TOURISM				
62	Industrial parks	580	619	87	
63	Other agriculture, trade, industry and tourism	-	-	-	
64	Total, Agriculture, Trade, Industry and Tourism	580	619	87	
	ENVIRONMENT				
65	Water supply	32029	36884	44723	
66	Sewage collection and disposal	37921	37885	48894	
67	Garbage collection and disposal	25916	26043	30079	
68	Pollution control	1028	-	-	
69	Other environment	-	786	16	
70	Total, Environment	96894	101598	123712	

Metropolitan Toronto and Its Special Purpose Agencies  
 Table 7  
 Gross General Expenditure, 1972/73 - 1974/75  
 (thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
	HOUSING			
71	Environmental planning and zoning	3973	5096	6689
72	Housing	3028	-	-
73	Community development	436	2862	1357
74	Other housing	1829	1412	2074
75	Total, Housing	9266	9370	10120
	FINANCIAL SERVICES			
76	Interest	59867	61925	67681
77	Other financial services	188	-	-
78	Total, Financial Services	60055	61925	67681
	OTHER SERVICES			
79	Hydro	192639	223488	242057
80	Steam and central heating	-	-	-
81	Other Services	1968	2085	765
82	Total, Other Services	194607	225573	243542
83	GROSS GENERAL EXPENDITURE	946631	1017317	1172242

Public Transit - Toronto Gross General Revenue, 1972/73 - 1974/75 (thousands of dollars)					Table 8	
No.	Revenue by Source	1972/73	1973/74	1974/75		
1	TAXES					
2	Real and personal property taxes	12514	13017	13571		
3	Other taxes	-	-	-		
4	Total, Taxes	12514	13017	13571		
5	SALES OF GOODS AND SERVICES					
6	Municipality	-	-	-		
7	General	83608	82535	81583		
8	Total, Sales of Goods and Services	83608	82535	81583		
9	OTHER OWN SOURCE REVENUE					
10	Total, Own Source Revenue	-	-	-		
11	SPECIFIC PURPOSE TRANSFERS	96122	95552	95154		
12	Federal government and its enterprises	-	-	-		
13	Provincial government and its enterprises	26036	31169	53053		
14	Municipal government and its enterprises	4952	12847	17064		
15	Total, Specific Purpose Transfers	30988	44016	70117		
16	GROSS GENERAL REVENUE	127110	139568	165271		

Table 8

Public Transit - Toronto  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	PUBLIC TRANSIT	117769	118324	143032
	TAXES			
2	Property taxes	-	-	-
3	Other taxes	-	-	-
4	Total, Taxes	-	-	-
	GRANTS IN LIEU OF TAXES			
5	Municipal governments	1579	1466	1646
6	Other	-	-	-
7	Total, Grants in Lieu of Taxes	1579	1466	1646
8	SURPLUS PAYMENTS TO MUNICIPAL GOVERNMENT	-	-	-
	FINANCIAL SERVICES			
9	Interest	8642	8554	8762
10	Other	-	-	-
11	Total, Financial Services	8642	8554	8762
12	OTHER SERVICES	-	-	-
13	GROSS GENERAL EXPENDITURE	127990	128344	153440

Electricity - Toronto  
Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

Table 8

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
1	Real and personal property taxes	-	-	-
2	Other taxes	-	-	-
3	Total, Taxes	-	-	-
	SALES OF GOODS AND SERVICES			
4	Municipality	-	-	-
5	General	192152	221797	243431
6	Total, Sales of Goods and Services	192152	221797	243431
	OTHER OWN SOURCE REVENUE			
7		-	-	-
8	Total, Own Source Revenue	-	-	-
	SPECIFIC PURPOSE TRANSFERS			
9	Federal government and its enterprises	-	-	-
10	Provincial government and its enterprises	-	-	-
11	Municipal government and its enterprises	3899	4488	4927
12	Total, Specific Purpose Transfers	3899	4488	4927
13	GROSS GENERAL REVENUE	196051	226285	248358



Table 8

Electricity - Toronto  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	ELECTRICITY	192639	223488	242057
	TAXES			
2	Property taxes	-	-	-
3	Other taxes	-	-	-
4	Total, Taxes	-	-	-
	GRANTS IN LIEU OF TAXES			
5	Municipal governments	-	-	-
6	Other	-	-	-
7	Total, Grants in Lieu of Taxes	-	-	-
8	SURPLUS PAYMENTS TO MUNICIPAL GOVERNMENT			
	FINANCIAL SERVICES			
9	Interest	2111	1962	2198
10	Other	-	-	-
11	Total, Financial Services	2111	1962	2198
12	OTHER SERVICES	-	-	-
13	GROSS GENERAL EXPENDITURE	194750	225450	244255

Table 9

School Boards - Toronto  
Gross General Revenue and Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue and Expenditure	1972/73	1973/74	1974/75
	<u>REVENUE</u>			
1	REAL AND PERSONAL PROPERTY TAXES	262207	257978	284661
2	OTHER OWN SOURCE REVENUE	2655	4473	4215
3	TOTAL OWN SOURCE REVENUE	-	-	-
	SPECIFIC PURPOSE TRANSFERS			
4	Federal			
5	Provincial	314099	337224	360349
6	Total, Specific Purpose Transfers	314099	337224	360349
7	GROSS GENERAL REVENUE	578961	599675	649225
	<u>EXPENDITURE</u>			
8	EDUCATION	537983	578477	626871
	FINANCIAL SERVICES			
9	Interest	31292	32339	33086
10	Other	-	-	-
11	Total, Financial Services	31292	32339	33086
12	GROSS GENERAL EXPENDITURE	569275	610816	659957

<div> <div>Hospitals - Toronto</div> <div>Table 10</div> </div> <div>Gross General Revenue and Expenditure, 1972/73 - 1974/75</div> <div>(thousands of dollars)</div>				
No.	Revenue and Expenditure	1972/73	1973/74	1974/75
	<u>REVENUE</u>			
1	SALES OF GOODS AND SERVICES	356	354	430
2	RETURNS ON INVESTMENTS	94	95	209
	SPECIFIC PURPOSE TRANSFERS			
3	Province	8023	8667	10158
4	Municipality	-	-	-
5	Other	-	-	-
6	Total, Specific Purpose Transfers			
7	GROSS GENERAL REVENUE	8473	9116	10797
	<u>EXPENDITURE</u>			
8	HOSPITAL	8292	8943	10621
9	FINANCIAL SERVICES	-	-	-
10	OTHER SERVICES	-	-	-
11	GROSS GENERAL EXPENDITURE	8292	8943	10621



LOCAL GOVERNMENT FINANCE: WINNIPEG

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Table 1

Consolidated Local Government of Winnipeg  
Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	<b>TAXES</b>			
	Real and personal property taxes			
1	Municipal	48613	58063	70303
2	School	52042	53154	64237
3	Other	6580	6365	6443
4	Total, Real and Personal Property Taxes*	107235	117582	140983
5	Other taxes on corporations	9782	10667	13100
6	Taxes by own agencies	786	932	1934
7	Other taxes	-	-	-
8	Total, Taxes	117803	129181	156017
9	PRIVILEGES, LICENSES AND PERMITS	3501	3945	4350
	<b>SALES OF GOODS AND SERVICES</b>			
10	Municipal	6015	6271	10737
	Own Agencies			
11	Public transit	10778	10862	11922
12	Water	10367	10538	12733
13	Electricity	18974	19554	23081
14	Steam and central heating	1000	977	1215
15	Telephone	-	-	-
16	Air transport	-	-	-
17	Total, Own Agencies	30752	41931	48951
18	Total, Sales of Goods and Services	47134	48202	59688

\* Does not reflect provincial property tax relief programs.

Table 1

Consolidated Local Government of Winnipeg  
Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	RETURNS ON INVESTMENTS			
19	Interest	-	-	-
20	Other returns on investments	4508	5680	8676
21	Total, Returns on Investments	4508	5680	8676
22	OTHER OWN SOURCE REVENUE	2929	4107	3882
23	Total, Own Source Revenue	175875	191115	232613
	GRANTS IN LIEU OF TAXES			
24	Federal government	2710	3622	4274
25	Federal government enterprises	960	699	852
26	Provincial government	7217	8814	10907
27	Provincial government enterprises	-	-	-
28	Own agencies	255	291	346
29	Other	259	280	334
30	Total, Grants in Lieu of Taxes	11401	13706	16713

Consolidated Local Government of Winnipeg Gross General Revenue, 1972/73 - 1974/75 (thousands of dollars)					Table 1	
No.	Revenue by Source	1972/73	1973/74	1974/75		
	GENERAL PURPOSE TRANSFERS					
31	Federal government	-	-	-		
32	Provincial government	5141	5322	5646		
33	Total, General Purpose Transfers	5141	5322	5646		
	SPECIFIC PURPOSE TRANSFERS					
34	Federal government and its enterprises	41	191	183		
35	Provincial government and its enterprises	66808	73699	80896		
36	Total, Specific Purpose Transfers	66849	73890	81079		
37	TOTAL TRANSFERS	71990	79212	86725		
38	GROSS GENERAL REVENUE	259266	284033	336051		

Consolidated Local Government of Winnipeg  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

Table 1

No.	Expenditure by Function	1972/73	1973/74	1974/75
39	GENERAL GOVERNMENT	10537	11291	15268
	PROTECTION			
40	Police	11721	13124	16250
41	Fire	10076	11637	12009
42	Other protection	243	2650	3485
43	Total, Protection	22040	27411	31744
	TRANSPORTATION AND COMMUNICATIONS			
44	Road transport	22014	21408	31742
45	Air transport	-	-	-
46	Public transit	17149	17671	20283
47	Telecommunications	-	-	-
48	Other transportation and communications	466	-	-
49	Total, Transportation and Communications	39629	39079	52025
	HEALTH			
50	Hospitals	5282	5802	6274
51	Medical care	-	-	-
52	Preventive services	1547	1660	1952
53	Other health	712	784	147
54	Total, Health	7541	8246	8373
55	SOCIAL SERVICES	5294	4811	4566
56	EDUCATION	112406	118650	132201



Table 1

Consolidated Local Government of Winnipeg  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
	RECREATION AND CULTURE			
57	Recreation facilities and programs	10437	9829	11305
58	Cultural facilities and programs	1945	3218	4014
59	Other recreation and culture	602	438	2626
60	Total, Recreation and Culture	12984	13485	17945
61	NATURAL RESOURCES	497	165	211
	AGRICULTURE, TRADE, INDUSTRY AND TOURISM			
62	Industrial parks	140	-	-
63	Other agriculture, trade, industry and tourism	-	-	-
64	Total, Agriculture, Trade, Industry and Tourism	140	-	-
	ENVIRONMENT			
65	Water supply	7887	9305	11105
66	Sewage collection and disposal	10926	11129	8089
67	Garbage collection and disposal	3942	4583	5779
68	Pollution control	-	-	-
69	Other environment	5	98	75
70	Total, Environment	22760	25115	25048

Table 1  
Consolidated Local Government of Winnipeg  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
	HOUSING			
71	Environmental planning and zoning	1909	677	1594
72	Housing	285	-	-
73	Community development	1112	3998	4552
74	Other housing	134	5128	-
75	Total, Housing	3440	9803	6146
	FINANCIAL SERVICES			
76	Interest	15037	16385	19088
77	Other financial services	-	-	-
78	Total, Financial Services	15037	16385	19088
	OTHER SERVICES			
79	Hydro	15574	17698	18506
80	Steam and central heating	1058	1064	1114
81	Other Services	450	5128	5173
82	Total, Other Services	17082	23890	24793
83	GROSS GENERAL EXPENDITURE	269387	298331	337408

Table 2

Consolidated Local Government of Winnipeg  
Summary Gross General Revenue, 1972/73 - 1974/75  
(as a percentage)

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
	Real and personal property tax			
1	Municipal	21.29	22.60	22.84
2	School	20.07	18.71	19.12
3	Total, Real and Personal Property Tax*	41.36	41.40	41.96
4	Other taxes	4.08	4.08	4.47
5	Total, Taxes	45.44	45.48	46.43
6	SALES OF GOODS AND SERVICES	18.18	16.98	17.76
7	RETURNS ON INVESTMENTS	1.74	2.00	2.58
8	OTHER OWN SOURCE REVENUE	2.48	2.83	2.45
9	TOTAL OWN SOURCE REVENUE	67.84	67.29	69.22
10	GRANTS IN LIEU OF TAXES	4.40	4.83	4.97
	TRANSFERS			
11	General purpose transfers	1.98	1.87	1.68
12	Specific purpose transfers	25.78	26.01	24.13
13	Total, Transfers	27.76	27.88	25.81
14	GROSS GENERAL REVENUE	100.00	100.00	100.00

\* Does not reflect provincial property tax relief programs.

Table 2

Consolidated Local Government of Winnipeg  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(as a percentage)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	GENERAL GOVERNMENT	3.91	3.78	4.53
	PROTECTION			
2	Police	4.35	4.40	4.82
3	Fire	3.74	3.90	3.56
4	Other protection	.09	.89	1.03
5	Total, Protection	8.18	9.19	9.41
	TRANSPORTATION AND COMMUNICATIONS			
6	Road transport	8.17	7.18	9.41
7	Public transit	6.37	5.92	6.01
8	Other transportation and communications	.17	-	-
9	Total, Transportation and Communications	14.71	13.10	15.42
10	HEALTH	2.80	2.76	2.48
11	SOCIAL WELFARE	1.97	1.61	1.35
12	EDUCATION	41.73	39.77	39.18
13	RECREATION AND CULTURE	4.82	4.52	5.32

Table 2

Consolidated Local Government of Winnipeg  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(as a percentage)

No.	Expenditure by Function	1972/73	1973/74	1974/75
14	AGRICULTURE, TRADE, INDUSTRY AND TOURISM	.05	-	-
	ENVIRONMENT			
15	Water	2.93	3.12	3.29
16	Sewage	4.06	3.73	2.40
17	Garbage	1.46	1.54	1.71
18	Total, Environment	8.45	8.42	7.42
19	HOUSING	1.28	3.29	1.82
20	FINANCIAL SERVICES	5.58	5.49	5.66
21	OTHER SERVICES	6.52	8.07	7.41
22	GROSS GENERAL EXPENDITURE	100.00	100.00	100.00



Table 3

Consolidated Local Government of Winnipeg  
Summary Gross General Revenue, 1972/73 - 1974/75  
(dollars per capita)

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
	Real and personal property tax			
1	Municipal	100.61	114.30	132.81
2	School	94.87	94.30	111.15
3	Total, Real and Personal Property Tax*	195.48	208.60	243.96
4	Other taxes	19.26	20.57	26.01
5	Total, Taxes	217.74	229.17	269.97
6	SALES OF GOODS AND SERVICES	85.92	85.52	103.28
7	RETURNS ON INVESTMENTS	8.22	10.08	15.01
8	OTHER OWN SOURCE REVENUE	11.72	14.29	14.24
9	TOTAL OWN SOURCE REVENUE	320.60	339.06	402.50
10	GRANTS IN LIEU OF TAXES	20.78	24.32	28.92
	TRANSFERS			
11	General purpose transfers	9.37	9.44	9.77
12	Specific purpose transfers	121.86	131.08	140.29
13	Total, Transfers	131.23	140.52	150.06
14	GROSS GENERAL REVENUE	472.61	503.90	581.48

\* Does not reflect provincial property tax relief programs.

Table 3

Consolidated Local Government of Winnipeg  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(dollars per capita)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	GENERAL GOVERNMENT	19.21	20.03	26.42
	PROTECTION			
2	Police	21.37	23.28	28.12
3	Fire	18.37	20.65	20.78
4	Other protection	.44	4.70	6.03
5	Total, Protection	40.18	48.63	54.93
	TRANSPORTATION AND COMMUNICATIONS			
6	Road transport	40.13	37.98	54.92
7	Public transit	31.26	31.35	35.10
8	Other transportation and communications	.85	-	-
9	Total, Transportation and Communications	72.24	69.33	90.02
10	HEALTH	13.75	14.63	14.49
11	SOCIAL WELFARE	9.65	8.54	7.90
12	EDUCATION	204.91	210.50	228.75
13	RECREATION AND CULTURE	23.67	23.92	31.05

Table 3

Consolidated Local Government of Winnipeg  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(dollars per capita)

No.	Expenditure by Function	1972/73	1973/74	1974/75
14	AGRICULTURE, TRADE, INDUSTRY AND TOURISM	.26	-	-
	ENVIRONMENT			
15	Water	14.38	16.51	19.22
16	Sewage	19.92	19.74	14.00
17	Garbage	7.19	8.13	10.00
18	Total, Environment	41.48	44.56	43.34
19	HOUSING	6.27	17.39	10.63
20	FINANCIAL SERVICES	27.41	29.07	33.03
21	OTHER SERVICES	32.04	42.67	43.27
22	GROSS GENERAL EXPENDITURE	491.07	529.27	583.83

Table 4

City of Winnipeg  
Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	<b>TAXES</b>			
1	Real and personal property taxes	48613	58063	70303
2	Other taxes on corporations	9782	10667	13100
3	Taxes by own agencies	786	932	1934
4	Other taxes *	-	-	-
5	Total, Taxes	59181	69662	85337
6	<b>PRIVILEGES, LICENSES AND PERMITS</b>	3501	3945	4350
	<b>SALES OF GOODS AND SERVICES</b>			
7	Water	10367	10528	12733
8	Other sales of goods and services	5701	5900	10414
9	Total, Sales of Goods and Services	16068	16438	23147
	<b>RETURNS ON INVESTMENTS</b>			
	Own Agencies			
10	Public transit	1230	1205	1165
11	Electricity	5033	2822	3265
12	Steam and central heating	33	40	46
13	Telephone	-	-	-
14	Air transport	-	-	-
15	Total, Own Agencies	-	-	-
16	Other Returns on Investments	4508	5675	8671
17	Total, Returns on Investments	10804	9742	13147
18	<b>OTHER OWN SOURCE REVENUE</b>	2174	1148	981
19	Total, Own Source Revenue	91728	100935	126962

\* Does not reflect provincial property tax relief programs.

City of Winnipeg

Table 4

Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	GRANTS IN LIEU OF TAXES			
20	Federal government	2710	3622	4274
21	Federal government enterprises	960	699	852
22	Provincial government	1320	2138	2728
23	Provincial government enterprises	-	-	-
24	Own agencies	895	987	1109
25	Other	259	280	334
26	Total, Grants in Lieu of Taxes	6144	7726	9297
	GENERAL PURPOSE TRANSFERS			
27	Federal government	-	-	-
28	Provincial government	5141	5322	5646
29	Total, General Purpose Transfers	5141	5322	5646
	SPECIFIC PURPOSE TRANSFERS			
30	Federal government and its enterprises	41	191	183
31	Provincial government and its enterprises	6703	9651	13238
32	Total, Specific Purpose Transfers	6744	9842	13421
33	TOTAL TRANSFERS	11885	15164	19067
34	GROSS GENERAL REVENUE	109757	123825	155326



Table 4

City of Winnipeg  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73			1973/74			1974/75		
39	GENERAL GOVERNMENT	10537			11291			15268		
	PROTECTION									
40	Police	11721			13124			16250		
41	Fire	10076			11637			12009		
42	Other protection	243			2650			3485		
43	Total, Protection	22040			27411			31744		
	TRANSPORTATION AND COMMUNICATIONS									
44	Road transport	22014			21408			31742		
45	Air transport	-			-			-		
46	Public transit	-			-			-		
47	Telecommunications	-			-			-		
48	Other transportation and communications	466			-			-		
49	Total, Transportation and Communications	22480			21408			31742		
	HEALTH									
50	Hospitals	-			-			-		
51	Medical care	-			-			-		
52	Preventive services	1547			1660			1952		
53	Other health	712			784			147		
54	Total, Health	2259			2444			2099		
55	SOCIAL SERVICES									
56	EDUCATION	5294			4811			4566		

Table 4

City of Winnipeg  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
	RECREATION AND CULTURE			
53	Recreation facilities and programs	10437	9829	11305
54	Cultural facilities and programs	1945	3218	4014
55	Other recreation and culture	602	438	2626
56	Total, Recreation and Culture	12984	13485	17945
57	NATURAL RESOURCES	497	165	211
	AGRICULTURE, TRADE, INDUSTRY AND TOURISM			
58	Industrial parks	140	-	-
59	Other agriculture, trade, industry and tourism	-	-	-
60	Total, Agriculture, Trade, Industry and Tourism	140	-	-
	ENVIRONMENT			
61	Water supply	7887	9305	11105
62	Sewage collection and disposal	10926	11129	8089
63	Garbage collection and disposal	3942	4583	5779
64	Pollution control	-	-	-
65	Other environment	5	98	75
66	Total, Environment	22760	25115	25048

Table 4

City of Winnipeg  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
	HOUSING			
67	Environmental planning and zoning	1909	677	1594
68	Housing	285	-	-
69	Community development	1112	3998	4554
70	Other housing	134	5128	-
71	Total, Housing	3440	9803	6146
	DEFICIT PAYMENTS TO OWN AGENCIES			
72	Transit	-	-	-
73	Hydro	-	-	-
74	Steam heating	-	-	-
75	Telephone	-	-	-
76	Airport	-	-	-
77	Total, Own Agencies	-	-	-
	FINANCIAL SERVICES			
78	Interest	14217	15541	18155
79	Other financial services	-	-	-
80	Total, Financial Services	14217	15541	18155
81	OTHER SERVICES	450	5128	5173
82	GROSS GENERAL EXPENDITURE	117098	136602	158097

Table 5

City of Winnipeg  
Summary Gross General Revenue, 1972/73 - 1974/75  
(as a percentage)

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
	Real and personal property tax			
1	Municipal	44.29	46.89	45.26
2	School	-	-	-
3	Total, Real and Personal Property Tax*	44.29	46.89	45.26
4	Other taxes	9.63	9.37	9.68
5	Total, Taxes	53.92	56.26	54.94
6	SALES OF GOODS AND SERVICES	14.64	13.28	14.90
7	RETURNS ON INVESTMENTS	9.84	7.87	8.46
8	OTHER OWN SOURCE REVENUE	5.17	4.11	3.43
9	TOTAL OWN SOURCE REVENUE	83.57	81.51	81.73
10	GRANTS IN LIEU OF TAXES	5.60	6.24	5.99
	TRANSFERS			
11	General purpose transfers	4.68	4.30	3.63
12	Specific purpose transfers	6.15	7.95	8.65
13	Total, Transfers	10.83	12.25	12.28
14	GROSS GENERAL REVENUE	100.00	100.00	100.00

\* Does not reflect provincial property tax relief programs.

Table 5

City of Winnipeg  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(as a percentage)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	GENERAL GOVERNMENT	9.0	8.27	9.66
	PROTECTION			
2	Police	10.01	9.61	10.28
3	Fire	8.60	8.52	7.60
4	Other protection	.21	1.94	2.20
5	Total, Protection	18.82	20.07	20.08
	TRANSPORTATION AND COMMUNICATIONS			
6	Road transport	18.80	15.67	20.08
7	Public transit	-	-	-
8	Other transportation and communications	.40	-	-
9	Total, Transportation and Communications	19.20	15.67	20.08
10	HEALTH	1.93	1.79	1.33
11	SOCIAL WELFARE	4.52	3.52	2.89
12	EDUCATION	-	-	-
13	RECREATION AND CULTURE	11.09	9.87	11.35



Table 5

City of Winnipeg  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(as a percentage)

No.	Expenditure by Function	1972/73	1973/74	1974/75
14	AGRICULTURE, TRADE, INDUSTRY AND TOURISM	.12	-	-
	ENVIRONMENT			
15	Water	6.74	6.81	7.02
16	Sewage	9.33	8.15	5.12
17	Garbage	3.37	3.36	3.66
18	Total, Environment	19.44	18.39	15.84
19	HOUSING	2.94	7.18	3.89
20	FINANCIAL SERVICES	12.13	11.37	11.47
21	OTHER SERVICES	.81	3.87	3.41
22	GROSS GENERAL EXPENDITURE	100.00	100.00	100.00

Table 6

City of Winnipeg  
Summary Gross General Revenue, 1972/73 - 1974/75  
(dollars per capita)

No.	Revenue by Source	1972/73	1973/74	1974/75
	<b>TAXES</b>			
	Real and personal property tax			
1	Municipal	88.62	103.01	121.65
2	School	-	-	-
3	Total, Real and Personal Property Tax*	88.62	103.01	121.65
4	Other taxes	19.26	20.58	26.01
5	Total, Taxes	107.88	123.59	147.66
6	SALES OF GOODS AND SERVICES	29.29	29.16	40.05
7	RETURNS ON INVESTMENTS	19.69	17.28	22.75
8	OTHER OWN SOURCE REVENUE	10.35	9.04	9.22
9	TOTAL OWN SOURCE REVENUE	167.21	179.07	219.68
10	GRANTS IN LIEU OF TAXES	11.20	13.71	16.09
	<b>TRANSFERS</b>			
11	General purpose transfers	9.38	9.44	9.77
12	Specific purpose transfers	12.29	17.46	23.22
13	Total, Transfers	21.67	26.90	32.99
14	<b>GROSS GENERAL REVENUE</b>	200.08	219.68	268.76

\* Does not reflect provincial property tax relief programs.

Table 6

City of Winnipeg  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(dollars per capita)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	GENERAL GOVERNMENT	19.21	20.03	26.42
	PROTECTION			
2	Police	21.37	23.28	28.12
3	Fire	18.37	20.65	20.78
4	Other protection	.44	4.70	6.03
5	Total, Protection	40.18	48.63	54.93
	TRANSPORTATION AND COMMUNICATIONS			
6	Road transport	40.13	37.98	54.92
7	Public transit	-	-	-
8	Other transportation and communications	.85	-	-
9	Total, Transportation and Communications	40.98	37.98	54.92
10	HEALTH	4.12	4.34	3.62
11	SOCIAL WELFARE	9.65	8.54	7.90
12	EDUCATION	-	-	-
13	RECREATION AND CULTURE	23.67	23.92	31.05

Table 6

City of Winnipeg  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(dollars per capita)

No.	Expenditure by Function	1972/73	1973/74	1974/75
14	AGRICULTURE, TRADE, INDUSTRY AND TOURISM	.26	-	-
15	ENVIRONMENT			
16	Water	14.38	16.51	19.21
17	Sewage	19.92	19.74	14.00
	Garbage	7.19	8.13	10.00
18	Total, Environment	41.50	44.56	43.33
19	HOUSING	6.27	17.39	10.63
20	FINANCIAL SERVICES	25.93	27.57	31.40
21	OTHER SERVICES	1.73	9.39	9.32
22	GROSS GENERAL EXPENDITURE	213.48	242.35	273.54

Table 7

City of Winnipeg and Its Special Purpose Agencies  
Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	<b>TAXES</b>			
	Real and personal property taxes			
1	Municipal	48612	58063	70303
2	School	-	-	-
3	Other	6580	6365	6443
4	Total, Real and Personal Property Taxes*	55193	64428	76746
5	Other taxes on corporations	9782	10667	13100
6	Taxes by own agencies	786	932	1934
7	Other taxes	-	-	-
8	Total, Taxes	65761	76027	91780
9	PRIVILEGES, LICENSES AND PERMITS	3501	3945	4350
	<b>SALES OF GOODS AND SERVICES</b>			
10	Municipal	5701	5900	10414
	Own Agencies			
11	Public transit	10778	10862	11922
12	Water	10367	10538	12733
13	Electricity	18974	19554	23081
14	Steam and central heating	1060	977	1215
15	Telephone	-	-	-
16	Air transport	-	-	-
17	Total, Own Agencies	41119	41931	48951
18	Total, Sales of Goods and Services	46820	47831	59365

\* Does not reflect provincial property tax relief programs.



Table 7

## City of Winnipeg and Its Special Purpose Agencies

Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	RETURNS ON INVESTMENTS			
19	Interest	-	-	-
20	Other returns on investments	4508	5675	8671
21	Total, Returns on Investments	4508	5675	8671
22	OTHER OWN SOURCE REVENUE	2174	1148	981
23	Total, Own Source Revenue	122764	134626	165147
	GRANTS IN LIEU OF TAXES			
24	Federal government	2710	3622	4274
25	Federal government enterprises	960	699	852
26	Provincial government	1320	2138	2728
27	Provincial government enterprises	-	-	-
28	Own agencies	255	291	346
29	Other	259	280	334
30	Total, Grants in Lieu of Taxes	5504	7030	8534

Table 7

## City of Winnipeg and Its Special Purpose Agencies

Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	GENERAL PURPOSE TRANSFERS			
31	Federal government	-	-	-
32	Provincial government	5141	5322	5646
33	Total, General Purpose Transfers	5141	5322	5646
	SPECIFIC PURPOSE TRANSFERS			
34	Federal government and its enterprises	41	191	183
35	Provincial government and its enterprises	7472	11738	17420
36	Total, Specific Purpose Transfers	7513	11929	17603
37	TOTAL TRANSFERS	12654	17251	23249
38	GROSS GENERAL REVENUE	140922	158907	196930

Table 7

City of Winnipeg and Its Special Purpose Agencies  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
39	GENERAL GOVERNMENT	10537	11291	15268
	PROTECTION			
40	Police	11721	13124	16250
41	Fire	10076	11637	12009
42	Other protection	243	2650	3485
43	Total, Protection	22040	27411	31744
	TRANSPORTATION AND COMMUNICATIONS			
44	Road transport	22014	21408	31742
45	Air transport	-	-	-
46	Public transit	17149	17671	20283
47	Telecommunications	-	-	-
48	Other transportation and communications	466	-	-
49	Total, Transportation and Communications	39629	39079	52025
	HEALTH			
50	Hospitals	-	-	-
51	Medical care	-	-	-
52	Preventive services	1547	1660	1952
53	Other health	712	784	147
54	Total, Health	2259	2444	2099
55	SOCIAL SERVICES	5294	4811	4566
56	EDUCATION	-	-	-

City of Winnipeg and Its Special Purpose Agencies  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

Table 7

No.	Expenditure by Function	1972/73	1973/74	1974/75
	RECREATION AND CULTURE			
57	Recreation facilities and programs	10437	9829	11305
58	Cultural facilities and programs	1945	3218	4014
59	Other recreation and culture	602	438	2626
60	Total, Recreation and Culture	12984	13485	17945
61	NATURAL RESOURCES	497	165	211
	AGRICULTURE, TRADE, INDUSTRY AND TOURISM			
62	Industrial parks	140	-	-
63	Other agriculture, trade, industry and tourism	-	-	-
64	Total, Agriculture, Trade, Industry and Tourism	140	-	-
	ENVIRONMENT			
65	Water supply	7887	9305	11105
66	Sewage collection and disposal	10926	11129	8089
67	Garbage collection and disposal	3942	4583	5779
68	Pollution control	-	-	-
69	Other environment	5	98	75
70	Total, Environment	22760	25115	25048

Table 7

City of Winnipeg and Its Special Purpose Agencies  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
	HOUSING			
71	Environmental planning and zoning	1909	677	1594
72	Housing	285	5128	-
73	Community development	1112	3998	4552
74	Other housing	134	-	-
75	Total, Housing	3440	9803	6146
	FINANCIAL SERVICES			
76	Interest	14347	15730	18468
77	Other financial services	-	-	-
78	Total, Financial Services	14347	15730	18468
	OTHER SERVICES			
79	Hydro	15574	17698	18506
80	Steam and central heating	1058	1064	1114
81	Other Services	450	5128	5173
82	Total, Other Services	17082	23890	24793
83	GROSS GENERAL EXPENDITURE	151009	173224	198313



Table 8

Public Transit - Winnipeg  
Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
1	Real and personal property taxes	6580	6365	6443
2	Other taxes	-	-	-
3	Total, Taxes *	6580	6365	6443
	SALES OF GOODS AND SERVICES			
4	Municipality	-	-	-
5	General	10778	10862	11922
6	Total, Sales of Goods and Services	10778	10862	11922
7	OTHER OWN SOURCE REVENUE	-	-	-
8	Total, Own Source Revenue	17358	17227	18365
	SPECIFIC PURPOSE TRANSFERS			
9	Federal government and its enterprises	-	-	-
10	Provincial government and its enterprises	769	2087	4182
11	Municipal government and its enterprises	-	-	-
12	Total, Specific Purpose Transfers	769	2087	4182
13	GROSS GENERAL REVENUE	18127	19314	22547

\* Does not reflect provincial property tax relief programs.

Table 8

Public Transit - Winnipeg  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	PUBLIC TRANSIT	17149	17671	20283
	TAXES			
2	Property taxes	-	-	-
3	Other taxes	-	-	-
4	Total, Taxes	-	-	-
	GRANTS IN LIEU OF TAXES			
5	Municipal governments	-	-	-
6	Other	-	-	-
7	Total, Grants in Lieu of Taxes	-	-	-
8	SURPLUS PAYMENTS TO MUNICIPAL GOVERNMENT	-	-	-
	FINANCIAL SERVICES			
9	Interest	1230	1205	1165
10	Other	-	-	-
11	Total, Financial Services	1230	1205	1165
12	OTHER SERVICES	-	-	-
13	GROSS GENERAL EXPENDITURE	18379	18876	21448

Table 8

Electricity - Winnipeg  
Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
1	Real and personal property taxes	-	-	-
2	Other taxes	-	-	-
3	Total, Taxes	-	-	-
	SALES OF GOODS AND SERVICES			
4	Municipality	-	-	-
5	General	18974	19554	23081
6	Total, Sales of Goods and Services	18974	19554	23081
7	OTHER OWN SOURCE REVENUE	-	-	-
8	Total, Own Source Revenue	18974	19554	23081
	SPECIFIC PURPOSE TRANSFERS			
9	Federal government and its enterprises	-	-	-
10	Provincial government and its enterprises	-	-	-
11	Municipal government and its enterprises	529	555	655
12	Total, Specific Purpose Transfers	529	555	655
13	GROSS GENERAL REVENUE	19503	20109	23736

Table 8

## Electricity - Winnipeg

Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	ELECTRICITY	18139	17698	18506
	TAXES			
2	Property taxes	-	-	-
3	Other taxes	-	-	-
4	Total, Taxes	-	-	-
	GRANTS IN LIEU OF TAXES			
5	Municipal governments	575	628	682
6	Other	-	-	-
7	Total, Grants in Lieu of Taxes	575	628	682
8	SURPLUS PAYMENTS TO MUNICIPAL GOVERNMENT	-	-	-
	FINANCIAL SERVICES			
9	Interest	2468	3011	3578
10	Other	130	-	-
11	Total, Financial Services	2598	3011	3578
12	OTHER SERVICES	-	-	-
13	GROSS GENERAL EXPENDITURE	21312	21337	22766

Steam and Central Heating - Winnipeg  
Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

Table 8

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
1	Real and personal property taxes	-	-	-
2	Other taxes	-	-	-
3	Total, Taxes	-	-	-
	SALES OF GOODS AND SERVICES			
4	Municipality	-	-	-
5	General	1000	977	1215
6	Total, Sales of Goods and Services	1000	977	1215
7	OTHER OWN SOURCE REVENUE	-	-	-
8	Total, Own Source Revenue	-	-	-
	SPECIFIC PURPOSE TRANSFERS			
9	Federal government and its enterprises	-	-	-
10	Provincial government and its enterprises	-	-	-
11	Municipal government and its enterprises	106	106	131
12	Total, Specific Purpose Transfers	106	106	131
13	GROSS GENERAL REVENUE	1106	1083	1346



Table 8

Steam and Central Heating - Winnipeg  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	STEAM AND CENTRAL HEATING	1058	1064	1114
2	TAXES			
3	Property taxes	-	-	-
4	Other taxes	-	-	-
5	Total, Taxes	-	-	-
6	GRANTS IN LIEU OF TAXES			
7	Municipal governments	65	68	81
8	Other	-	-	-
9	Total, Grants in Lieu of Taxes	65	68	81
10	SURPLUS PAYMENTS TO MUNICIPAL GOVERNMENT	-	-	-
11	FINANCIAL SERVICES			
12	Interest	33	40	46
13	Other	-	-	-
14	Total, Financial Services	33	40	46
15	OTHER SERVICES	-	-	-
16	GROSS GENERAL EXPENDITURE	1156	1172	1241

Table 9

School Boards - Winnipeg  
Gross General Revenue and Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue and Expenditure	1972/73	1973/74	1974/75
	<u>REVENUE</u>			
1	REAL AND PERSONAL PROPERTY TAXES	57939	59830	72416
2	OTHER OWN SOURCE REVENUE	755	2959	2901
3	TOTAL OWN SOURCE REVENUE*	58694	62789	75317
	SPECIFIC PURPOSE TRANSFERS			
4	Federal	-	-	-
5	Provincial	54402	56516	57504
6	Total, Specific Purpose Transfers	54402	56516	57504
7	GROSS GENERAL REVENUE	113096	119305	132821
	<u>EXPENDITURE</u>			
8	EDUCATION	112406	118650	132201
	FINANCIAL SERVICES			
9	Interest	690	655	620
10	Other	-	-	-
11	Total, Financial Services	690	655	620
12	GROSS GENERAL EXPENDITURE	113096	119305	132821

\* Does not reflect provincial property tax relief programs.

Table 10

Hospitals - Winnipeg  
Gross General Revenue and Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue and Expenditure	1972/73	1973/74	1974/75
	<u>REVENUE</u>			
1	SALES OF GOODS AND SERVICES	314	371	323
2	RETURNS ON INVESTMENTS	-	5	5
	SPECIFIC PURPOSE TRANSFERS			
3	Province	4934	5445	5972
4	Municipality	-	-	-
5	Other	-	-	-
6	Total, Specific Purpose Transfers	4934	5445	5972
7	GROSS GENERAL REVENUE	5248	5821	6300
	<u>EXPENDITURE</u>			
8	HOSPITAL	5282	5802	6274
9	FINANCIAL SERVICES	-	-	-
10	OTHER SERVICES	-	-	-
11	GROSS GENERAL EXPENDITURE	5282	5802	6274



LOCAL GOVERNMENT FINANCE: SASKATOON

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Table 1

Consolidated Local Government of Saskatoon  
Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	<b>TAXES</b>			
	Real and personal property taxes			
1	Municipal	10882	11923	12586
2	School	11932	12748	14101
3	Other	-	-	-
4	Total, Real and Personal Property Taxes	22814	24671	26687
5	Other taxes on corporations	2125	2224	2475
6	Taxes by own agencies	-	-	-
7	Other taxes	144	186	271
8	Total, Taxes	25083	27081	29433
9	PRIVILEGES, LICENSES AND PERMITS	1240	1363	1692
	<b>SALES OF GOODS AND SERVICES</b>			
10	Municipal	2582	2763	3019
	Own Agencies			
11	Public transit	1459	1847	2181
12	Water	2219	2220	2291
13	Electricity	10160	9697	10270
14	Steam and central heating	-	-	-
15	Telephone	-	-	-
16	Air transport	-	-	-
17	Total, Own Agencies	13838	13764	14742
18	Total, Sales of Goods and Services	16420	16527	17761

Table 1

Consolidated Local Government of Saskatoon  
Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	RETURNS ON INVESTMENTS			
19	Interest	-	-	-
20	Other returns on investments	816	1016	1384
21	Total, Returns on Investments	816	1016	1384
22	OTHER OWN SOURCE REVENUE	184	287	276
23	Total, Own Source Revenue	43743	46274	50546
	GRANTS IN LIEU OF TAXES			
24	Federal government	401	436	452
25	Federal government enterprises	224	245	251
26	Provincial government	-	-	-
27	Provincial government enterprises	185	205	215
28	Own agencies	-	-	-
29	Other	-	-	-
30	Total, Grants in Lieu of Taxes	810	886	918

Consolidated Local Government of Saskatoon  
 Gross General Revenue, 1972/73 - 1974/75  
 (thousands of dollars)

Table 1

No.	Revenue by Source	1972/73	1973/74	1974/75
	GENERAL PURPOSE TRANSFERS			
31	Federal government	-	-	-
32	Provincial government	-	-	1264
33	Total, General Purpose Transfers	-	-	1264
	SPECIFIC PURPOSE TRANSFERS			
34	Federal government and its enterprises	2	16	4
35	Provincial government and its enterprises	20722	21914	25828
36	Total, Specific Purpose Transfers	20724	21930	25832
37	TOTAL TRANSFERS	20724	21930	27096
38	GROSS GENERAL REVENUE	65277	69090	78560

Table 1

Consolidated Local Government of Saskatoon  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
39	GENERAL GOVERNMENT	1873	2614	3401
	PROTECTION			
40	Police	2967	3500	4156
41	Fire	2399	2912	3256
42	Other protection	245	294	600
43	Total, Protection	5611	6706	8012
	TRANSPORTATION AND COMMUNICATIONS			
44	Road transport	5825	5460	7569
45	Air transport	-	-	-
46	Public transit	1910	2374	2813
47	Telecommunications	-	-	-
48	Other transportation and communications	259	-	-
49	Total, Transportation and Communications	7994	7834	10382
	HEALTH			
50	Hospitals	6460	6985	8192
51	Medical care	-	-	-
52	Preventive services	432	478	544
53	Other health	-	-	-
54	Total, Health	6892	7463	8736
55	SOCIAL SERVICES	334	555	450
56	EDUCATION	24489	26912	30320



Consolidated Local Government of Saskatoon  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

Table 1

No.	Expenditure by Function	1972/73	1973/74	1974/75
57	RECREATION AND CULTURE			
58	Recreation facilities and programs	2437	2707	2641
59	Cultural facilities and programs	1298	1391	1592
60	Other recreation and culture	-	-	-
61	Total, Recreation and Culture	3735	4098	4233
62	NATURAL RESOURCES	-	25	-
63	AGRICULTURE, TRADE, INDUSTRY AND TOURISM			
64	Industrial parks	40	50	68
65	Other agriculture, trade, industry and tourism	-	-	-
66	Total, Agriculture, Trade, Industry and Tourism	40	50	68
67	ENVIRONMENT			
68	Water supply	1377	1594	1996
69	Sewage collection and disposal	1953	1629	1998
70	Garbage collection and disposal	702	788	988
	Pollution control	-	-	-
	Other environment	-	-	-
	Total, Environment	4032	4011	4982

Consolidated Local Government of Saskatoon  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

Table 1

No.	Expenditure by Function	1972/73	1973/74	1974/75
	HOUSING			
71	Environmental planning and zoning	109	131	167
72	Housing	10	14	14
73	Community development	12	157	1322
74	Other housing	38	17	-
75	Total, Housing	169	319	1503
	FINANCIAL SERVICES			
76	Interest	3804	3737	3964
77	Other financial services	30	27	41
78	Total, Financial Services	3834	3764	4005
	OTHER SERVICES			
79	Hydro	5170	5490	5661
80	Steam and central heating	-	-	-
81	Other Services	25	-	25
82	Total, Other Services	5195	5490	5686
83	GROSS GENERAL EXPENDITURE	64199	69842	81778

Table 2

Consolidated Local Government of Saskatoon  
Summary Gross General Revenue, 1972/73 - 1974/75  
(as a percentage)

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
	Real and personal property tax			
1	Municipal	34.95	35.70	33.97
2	School	-	-	-
3	Total, Real and Personal Property Tax	34.95	35.70	33.97
4	Other taxes	3.48	3.49	3.50
5	Total, Taxes	38.43	39.19	37.47
6	SALES OF GOODS AND SERVICES	25.15	23.92	22.61
7	RETURNS ON INVESTMENTS	1.25	1.49	1.77
8	OTHER OWN SOURCE REVENUE	2.18	2.39	2.51
9	TOTAL OWN SOURCE REVENUE	67.01	66.98	64.36
10	GRANTS IN LIEU OF TAXES	1.24	1.24	1.17
	TRANSFERS			
11	General purpose transfers	-	-	1.61
12	Specific purpose transfers	31.75	31.74	32.86
13	Total, Transfers	31.75	31.74	34.47
14	GROSS GENERAL REVENUE	100.00	100.00	100.00

Table 2

Consolidated Local Government of Saskatoon  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(as a percentage)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	GENERAL GOVERNMENT	2.92	3.74	4.16
	PROTECTION			
2	Police	4.62	5.01	5.09
3	Fire	3.74	4.17	3.98
4	Other protection	.38	.42	.73
5	Total, Protection	8.74	9.60	9.80
	TRANSPORTATION AND COMMUNICATIONS			
6	Road transport	9.07	7.81	9.25
7	Public transit	2.98	3.40	3.44
8	Other transportation and communications	.40	-	-
9	Total, Transportation and Communications	12.45	11.21	12.69
10	HEALTH	10.74	10.68	10.68
11	SOCIAL WELFARE	.52	.79	.55
12	EDUCATION	38.15	38.53	37.07
13	RECREATION AND CULTURE	5.82	5.87	5.18

Consolidated Local Government of Saskatoon  
 Summary Gross General Expenditure, 1972/73 - 1974/75  
 (as a percentage)

Table 2

No.	Expenditure by Function	1972/73	1973/74	1974/75
14	AGRICULTURE, TRADE, INDUSTRY AND TOURISM	.06	.07	.08
	ENVIRONMENT			
15	Water	2.14	2.28	2.44
16	Sewage	3.04	2.33	2.44
17	Garbage	1.09	1.13	1.21
18	Other	-	-	-
19	Total, Environment	6.28	5.74	6.09
20	HOUSING	.26	.46	1.84
21	FINANCIAL SERVICES	5.97	5.41	4.91
22	OTHER SERVICES	8.09	7.90	6.95
23	GROSS GENERAL EXPENDITURE	100.00	100.00	100.00



Consolidated Local Government of Saskatoon  
Summary Gross General Revenue, 1972/73 - 1974/75  
(dollars per capita)

Table 3

No.	Revenue by Source	1972/73	1973/74	1974/75
	<b>TAXES</b>			
	Real and personal property tax			
1	Municipal	174.15	189.37	199.90
2	School	-	-	-
3	Total, Real and Personal Property Tax	174.15	189.37	199.90
4	Other taxes	17.32	18.49	20.57
5	Total, Taxes	191.47	207.86	220.47
6	SALES OF GOODS AND SERVICES	125.34	126.86	133.04
7	RETURNS ON INVESTMENTS	6.25	7.89	10.43
8	OTHER OWN SOURCE REVENUE	10.87	12.66	14.74
9	TOTAL OWN SOURCE REVENUE	333.93	355.29	378.69
10	GRANTS IN LIEU OF TAXES	6.18	6.80	6.88
	<b>TRANSFERS</b>			
11	General purpose transfers	-	-	9.47
12	Specific purpose transfers	158.19	168.34	193.50
13	Total, Transfers	158.19	168.34	202.97
14	<b>GROSS GENERAL REVENUE</b>	498.29	530.43	588.53

Consolidated Local Government of Saskatoon  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(dollars per capita)

Table 3

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	GENERAL GOVERNMENT	14.30	20.06	25.48
	PROTECTION			
2	Police	22.65	26.87	31.13
3	Fire	18.31	22.35	24.39
4	Other protection	1.87	2.25	4.49
5	Total, Protection	42.83	51.49	60.01
	TRANSPORTATION AND COMMUNICATIONS			
6	Road transport	44.47	41.91	56.70
7	Public transit	14.58	18.22	21.07
8	Other transportation and communications	1.97	-	-
9	Total, Transportation and Communications	61.02	60.07	77.77
10	HEALTH	52.61	57.49	65.41
11	SOCIAL WELFARE	2.55	4.26	3.37
12	EDUCATION	186.93	206.57	227.12
13	RECREATION AND CULTURE	28.51	31.46	31.71

Table 3

Consolidated Local Government of Saskatoon  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(dollars per capita)

No.	Expenditure by Function	1972/73	1973/74	1974/75
14	AGRICULTURE, TRADE, INDUSTRY AND TOURISM	.30	.38	.51
	ENVIRONMENT			
15	Water	10.51	12.23	14.95
16	Sewage	14.91	12.50	14.97
17	Garbage	5.36	6.04	7.40
18	Total, Environment	30.78	30.77	37.32
19	HOUSING	1.29	2.44	11.26
20	FINANCIAL SERVICES	29.27	28.98	30.04
21	OTHER SERVICES	39.67	42.14	42.57
22	GROSS GENERAL EXPENDITURE	490.06	536.11	612.57

Table 4

City of Saskatoon  
Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	<b>TAXES</b>			
1	Real and personal property taxes	10882	11923	12586
2	Other taxes on corporations	951	1033	1102
3	Taxes by own agencies	-	-	-
4	Other taxes	144	186	271
5	Total, Taxes	11977	13142	13959
6	PRIVILEGES, LICENSES AND PERMITS	1240	1363	1692
	<b>SALES OF GOODS AND SERVICES</b>			
7	Water	2219	2220	2291
8	Other sales of goods and services	2140	2315	2536
9	Total, Sales of Goods and Services	4359	4535	4827
	<b>RETURNS ON INVESTMENTS</b>			
	Own Agencies			
10	Public transit	21	12	9
11	Electricity	2857	2628	2864
12	Steam and central heating	-	-	-
13	Telephone	-	-	-
14	Air transport	-	-	-
15	Total, Own Agencies	2878	2640	2873
16	Other Returns on Investments	816	1026	1393
17	Total, Returns on Investments	3694	3666	4266
18	<b>OTHER OWN SOURCE REVENUE</b>	184	287	276
19	Total, Own Source Revenue	21454	22993	25020

Table 4

## City of Saskatoon

Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	GRANTS IN LIEU OF TAXES			
20	Federal government	401	436	452
21	Federal government enterprises	224	245	251
22	Provincial government	-	-	-
23	Provincial government enterprises	185	205	215
24	Own agencies	802	811	860
25	Other	-	-	-
26	Total, Grants in Lieu of Taxes	1612	1697	1778
	GENERAL PURPOSE TRANSFERS			
27	Federal government	-	-	-
28	Provincial government	-	-	1264
29	Total, General Purpose Transfers	-	-	1264
	SPECIFIC PURPOSE TRANSFERS			
30	Federal government and its enterprises	2	16	4
31	Provincial government and its enterprises	2155	1759	1521
32	Total, Specific Purpose Transfers	2157	1775	1525
33	TOTAL TRANSFERS	2157	1775	2789
34	GROSS GENERAL REVENUE	25223	26453	29578



Table 4

## City of Saskatoon

Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
35	GENERAL GOVERNMENT	1873	2614	3401
	PROTECTION			
36	Police	2967	3500	4156
37	Fire	2399	2912	3256
38	Other protection	245	294	600
39	Total, Protection	5611	6706	8012
	TRANSPORTATION AND COMMUNICATIONS			
40	Road transport	5825	5460	7569
41	Air transport	-	-	-
42	Public transit	-	-	-
43	Telecommunications	-	-	-
44	Other transportation and communications	259	-	-
45	Total, Transportation and Communications	6084	5460	7569
	HEALTH			
46	Hospitals	144	137	112
47	Medical care	-	-	-
48	Preventive services	432	478	544
49	Other health	-	-	-
50	Total, Health	576	615	656
51	SOCIAL SERVICES	334	555	450
52	EDUCATION	-	-	-

Table 4

City of Saskatoon  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
	RECREATION AND CULTURE			
53	Recreation facilities and programs	2437	2707	2641
54	Cultural facilities and programs	1298	1391	1592
55	Other recreation and culture	-	-	-
56	Total, Recreation and Culture	3735	4098	4233
57	NATURAL RESOURCES	-	25	-
	AGRICULTURE, TRADE, INDUSTRY AND TOURISM			
58	Industrial parks	40	50	68
59	Other agriculture, trade, industry and tourism	-	-	-
60	Total, Agriculture, Trade, Industry and Tourism	40	50	68
	ENVIRONMENT			
61	Water supply	1377	1594	1996
62	Sewage collection and disposal	1953	1629	1998
63	Garbage collection and disposal	702	788	988
64	Pollution control	-	-	-
65	Other environment	-	-	-
66	Total, Environment	4032	4011	4982

Table 4

City of Saskatoon  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
	HOUSING			
67	Environmental planning and zoning	109	131	167
68	Housing	10	14	14
69	Community development	12	157	1322
70	Other housing	38	17	-
71	Total, Housing	169	319	1503
	DEFICIT PAYMENTS TO OWN AGENCIES			
72	Transit	760	458	147
73	Hydro	-	-	-
74	Steam heating	-	-	-
75	Telephone	-	-	-
76	Airport	-	-	-
77	Total, Own Agencies	760	458	147
	FINANCIAL SERVICES			
78	Interest	2579	2512	2687
79	Other financial services	30	27	41
80	Total, Financial Services	2609	2539	2728
81	OTHER SERVICES	25	-	25
82	GROSS GENERAL EXPENDITURE	25848	27450	33774

Table 5

City of Saskatoon  
Summary Gross General Revenue, 1972/73 - 1974/75  
(as a percentage)

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
	Real and personal property tax			
1	Municipal	43.14	45.07	42.55
2	School	-	-	-
3	Total, Real and Personal Property Tax	43.14	45.07	42.55
4	Other taxes	4.34	4.60	4.64
5	Total, Taxes			
6	SALES OF GOODS AND SERVICES	17.28	17.14	16.31
7	RETURNS ON INVESTMENTS	14.64	13.81	14.39
8	OTHER OWN SOURCE REVENUE	5.64	6.23	6.65
9	TOTAL OWN SOURCE REVENUE	85.04	86.87	84.55
10	GRANTS IN LIEU OF TAXES	6.39	6.41	6.01
	TRANSFERS			
11	General purpose transfers	8.59	6.72	4.29
12	Specific purpose transfers	-	-	5.15
13	Total, Transfers	8.57	6.72	9.42
14	GROSS GENERAL REVENUE	100.00	100.00	100.00

Table 5

City of Saskatoon  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(as a percentage)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	GENERAL GOVERNMENT	7.24	9.52	10.07
	PROTECTION			
2	Police	11.47	12.75	12.31
3	Fire	9.28	10.60	9.64
4	Other protection	.94	1.07	1.78
5	Total, Protection	21.70	24.42	23.73
	TRANSPORTATION AND COMMUNICATIONS			
6	Road transport	22.53	19.89	22.41
7	Public transit	-	-	-
8	Other transportation and communications	1.00	-	-
9	Total, Transportation and Communications	23.53	19.89	22.41
10	HEALTH	2.22	2.24	1.94
11	SOCIAL WELFARE	1.29	2.02	1.33
12	EDUCATION	-	-	-
13	RECREATION AND CULTURE	14.45	14.92	12.53



Table 5

City of Saskatoon  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(as a percentage)

No.	Expenditure by Function	1972/73	1973/74	1974/75
14	AGRICULTURE, TRADE, INDUSTRY AND TOURISM	.17	.18	.20
	ENVIRONMENT			
15	Water	5.32	5.80	5.91
16	Sewage	7.55	5.95	5.92
17	Garbage	2.71	2.87	2.93
18	Total, Environment	15.59	14.62	14.75
19	HOUSING	.65	1.18	4.45
20	FINANCIAL SERVICES	10.11	9.26	8.08
21	OTHER SERVICES	3.05	1.75	.51
22	GROSS GENERAL EXPENDITURE	100.00	100.00	100.00

Table 6

## City of Saskatoon

Summary Gross General Revenue, 1972/73 - 1974/75  
(dollars per capita)

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
	Real and personal property tax			
1	Municipal	83.07	91.17	94.28
2	School	-	-	-
3	Total, Real and Personal Property Tax	83.07	91.17	94.28
4	Other taxes	8.36	9.32	10.28
5	Total, Taxes	91.43	100.49	104.56
6	SALES OF GOODS AND SERVICES	33.27	34.68	36.16
7	RETURNS ON INVESTMENTS	28.20	27.94	31.89
8	OTHER OWN SOURCE REVENUE	10.87	12.62	14.74
9	TOTAL OWN SOURCE REVENUE	163.77	175.73	187.35
10	GRANTS IN LIEU OF TAXES	12.30	12.98	13.32
	TRANSFERS			
11	General purpose transfers	16.47	13.57	9.47
12	Specific purpose transfers	-	-	11.42
13	Total, Transfers	16.47	13.57	20.89
14	GROSS GENERAL REVENUE	192.54	202.28	221.56

Table 6

City of Saskatoon  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(dollars per capita)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	GENERAL GOVERNMENT	14.32	19.99	25.48
	PROTECTION			
2	Police	22.69	26.76	31.13
3	Fire	18.34	22.27	24.39
4	Other protection	1.87	2.25	4.49
5	Total, Protection	42.90	51.28	60.01
	TRANSPORTATION AND COMMUNICATIONS			
6	Road transport	44.54	41.75	56.70
7	Public transit	-	-	-
8	Other transportation and communications	1.98	-	-
9	Total, Transportation and Communications	46.52	41.75	56.70
10	HEALTH	4.40	4.70	4.91
11	SOCIAL WELFARE	2.55	4.24	3.37
12	EDUCATION	-	-	-
13	RECREATION AND CULTURE	28.56	31.34	31.71

Table 6

## City of Saskatoon

Summary Gross General Expenditure, 1972/73 - 1974/75  
(dollars per capita)

No.	Expenditure by Function	1972/73	1973/74	1974/75
14	AGRICULTURE, TRADE, INDUSTRY AND TOURISM	.31	.38	.51
	ENVIRONMENT			
15	Water	10.53	12.19	14.95
16	Sewage	14.93	12.46	14.97
17	Garbage	5.37	6.03	7.40
18	Total, Environment	30.83	30.68	37.32
19	HOUSING	1.29	2.44	11.26
20	FINANCIAL SERVICES	19.95	19.42	20.43
21	OTHER SERVICES	6.02	3.68	1.29
22	GROSS GENERAL EXPENDITURE	197.65	209.90	252.99

City of Saskatoon and Its Special Purpose Agencies  
Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

Table 7

No.	Revenue by Source	1972/73	1973/74	1974/75
	<b>TAXES</b>			
1	Real and personal property taxes			
2	Municipal	10882	11923	12586
3	School	-	-	-
4	Other	-	-	-
5	Total, Real and Personal Property Taxes	10882	11923	12586
6	Other taxes on corporations	951	1033	1102
7	Taxes by own agencies	-	-	-
8	Other taxes	144	186	271
9	Total, Taxes	11977	13142	13959
10	PRIVILEGES, LICENSES AND PERMITS	1240	1363	1692
	<b>SALES OF GOODS AND SERVICES</b>			
11	Municipal	2140	2315	2536
12	Own Agencies			
13	Public transit	1459	1847	2181
14	Water	2219	2220	2291
15	Electricity	10160	9697	10270
16	Steam and central heating	-	-	-
17	Telephone	-	-	-
18	Air transport	-	-	-
	Total, Own Agencies	13838	13764	14742
	Total, Sales of Goods and Services	15978	16079	17278



Table 7

## City of Saskatoon and Its Special Purpose Agencies

Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	RETURNS ON INVESTMENTS			
19	Interest	-	-	-
20	Other returns on investments	816	1014	1384
21	Total, Returns on Investments	816	1014	1384
22	OTHER OWN SOURCE REVENUE	184	287	276
23	Total, Own Source Revenue	30195	31885	34589
	GRANTS IN LIEU OF TAXES			
24	Federal government	401	436	452
25	Federal government enterprises	224	245	251
26	Provincial government	-	-	-
27	Provincial government enterprises	185	205	215
28	Own agencies	-	-	-
29	Other	-	-	-
30	Total, Grants in Lieu of Taxes	810	886	918

City of Saskatoon and Its Special Purpose Agencies Gross General Revenue, 1972/73 - 1974/75 (thousands of dollars)					Table 7
No.	Revenue by Source	1972/73	1973/74	1974/75	
	GENERAL PURPOSE TRANSFERS				
31	Federal government	-	-	-	
32	Provincial government	-	-	1264	
33	Total, General Purpose Transfers	-	-	1264	
	SPECIFIC PURPOSE TRANSFERS				
34	Federal government and its enterprises	2	16	4	
35	Provincial government and its enterprises	2155	1759	1789	
36	Total, Specific Purpose Transfers	2157	1775	1793	
37	TOTAL TRANSFERS	2157	1775	3057	
38	GROSS GENERAL REVENUE	33162	34546	38564	

City of Saskatoon and Its Special Purpose Agencies  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

Table 7

No.	Expenditure by Function	1972/73	1973/74	1974/75
39	GENERAL GOVERNMENT	1873	2614	3401
	PROTECTION			
40	Police	2967	3500	4156
41	Fire	2399	2912	3256
42	Other protection	245	294	600
43	Total, Protection	5611	6706	8012
	TRANSPORTATION AND COMMUNICATIONS			
44	Road transport	5825	5460	7569
45	Air transport	-	-	-
46	Public transit	1910	2374	2813
47	Telecommunications	-	-	-
48	Other transportation and communications	259	-	-
49	Total, Transportation and Communications	7994	7834	10382
	HEALTH			
50	Hospitals	144	137	112
51	Medical care	-	-	-
52	Preventive services	432	478	544
53	Other health	-	-	-
54	Total, Health	576	615	656
55	SOCIAL SERVICES	334	555	450
56	EDUCATION	-	-	-

Table 7

## City of Saskatoon and Its Special Purpose Agencies

Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
	RECREATION AND CULTURE			
57	Recreation facilities and programs	2437	2707	2641
58	Cultural facilities and programs	1298	1391	1592
59	Other recreation and culture	-	-	-
60	Total, Recreation and Culture	3735	4098	4233
61	NATURAL RESOURCES	-	25	-
	AGRICULTURE, TRADE, INDUSTRY AND TOURISM			
62	Industrial parks	40	50	68
63	Other agriculture, trade, industry and tourism	-	-	-
64	Total, Agriculture, Trade, Industry and Tourism	40	50	68
	ENVIRONMENT			
65	Water supply	1377	1594	1996
66	Sewage collection and disposal	1953	1629	1998
67	Garbage collection and disposal	702	788	988
68	Pollution control	-	-	-
69	Other environment	-	-	-
70	Total, Environment	4032	4011	4982

Table 7

City of Saskatoon and Its Special Purpose Agencies  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
	HOUSING			
71	Environmental planning and zoning	109	131	167
72	Housing	10	14	14
73	Community development	12	157	1322
74	Other housing	38	17	-
75	Total, Housing	169	319	1503
	FINANCIAL SERVICES			
76	Interest	2586	2515	2687
77	Other financial services	30	27	41
78	Total, Financial Services	2616	2542	2628
	OTHER SERVICES			
79	Hydro	5170	5490	5661
80	Steam and central heating	-	-	-
81	Other Services	25	-	25
82	Total, Other Services	5195	5490	5686
83	GROSS GENERAL EXPENDITURE	32175	34859	42101



## Public Transit - Saskatoon

Table 8

## Gross General Revenue, 1972/73 - 1974/75

(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
1	Real and personal property taxes	-	-	-
2	Other taxes	-	-	-
3	Total, Taxes	-	-	-
	SALES OF GOODS AND SERVICES			
4	Municipality	-	-	-
5	General	1459	1847	2181
6	Total, Sales of Goods and Services	1459	1847	2181
7	OTHER OWN SOURCE REVENUE	-	-	-
8	Total, Own Source Revenue	1459	1847	2181
	SPECIFIC PURPOSE TRANSFERS			
9	Federal government and its enterprises	-	-	-
10	Provincial government and its enterprises	-	-	-
11	Municipal government and its enterprises	760	458	268
12	Total, Specific Purpose Transfers	760	458	415
13	GROSS GENERAL REVENUE	2219	2305	2596

Table 8

## Public Transit - Saskatoon

Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	PUBLIC TRANSIT	1910	2374	2813
	TAXES			
2	Property taxes	-	-	-
3	Other taxes	-	-	-
4	Total, Taxes	-	-	-
	GRANTS IN LIEU OF TAXES			
5	Municipal governments	18	19	22
6	Other	-	-	-
7	Total, Grants in Lieu of Taxes	18	19	22
8	SURPLUS PAYMENTS TO MUNICIPAL GOVERNMENT	-	-	-
	FINANCIAL SERVICES			
9	Interest	28	15	9
10	Other	-	-	-
11	Total, Financial Services	28	15	9
12	OTHER SERVICES	-	-	-
13	GROSS GENERAL EXPENDITURE	1956	2408	2844

Electricity - Saskatoon  
Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

Table 8

No.	Revenue by Source	1972/73	1973/74	1974/75
	<b>TAXES</b>			
1	Real and personal property taxes	-	-	-
2	Other taxes	-	-	-
3	Total, Taxes	-	-	-
	<b>SALES OF GOODS AND SERVICES</b>			
4	Municipality	-	582	591
5	General	10160	9697	10270
6	Total, Sales of Goods and Services	10160	10279	10861
7	<b>OTHER OWN SOURCE REVENUE</b>	-	-	-
8	Total, Own Source Revenue	10160	10279	10861
	<b>SPECIFIC PURPOSE TRANSFERS</b>			
9	Federal government and its enterprises	-	-	-
10	Provincial government and its enterprises	-	-	-
11	Municipal government and its enterprises	-	-	-
12	Total, Specific Purpose Transfers	-	-	-
13	<b>GROSS GENERAL REVENUE</b>	10160	10279	10861

Table 8

## Electricity - Saskatoon

Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	ELECTRICITY	5170	5490	5661
	TAXES			
2	Property taxes	-	-	-
3	Other taxes	-	-	-
4	Total, Taxes	-	-	-
	GRANTS IN LIEU OF TAXES			
5	Municipal governments	784	792	838
6	Other	-	-	-
7	Total, Grants in Lieu of Taxes	784	792	838
8	SURPLUS PAYMENTS TO MUNICIPAL GOVERNMENT	2857	2628	2864
	FINANCIAL SERVICES			
9	Interest	-	-	-
10	Other	-	-	-
11	Total, Financial Services	-	-	-
12	OTHER SERVICES	-	-	-
13	GROSS GENERAL EXPENDITURE	8811	8910	9363

Table 9

## School Boards - Saskatoon

Gross General Revenue and Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue and Expenditure	1972/73	1973/74	1974/75
	<u>REVENUE</u>			
1	REAL AND PERSONAL PROPERTY TAXES	11932	12748	14101
2	OTHER OWN SOURCE REVENUE	1174	1191	1373
3	TOTAL OWN SOURCE REVENUE	13106	13939	15474
	SPECIFIC PURPOSE TRANSFERS			
4	Federal	-	-	-
5	Provincial	12595	13637	16242
6	Total, Specific Purpose Transfers	12595	13637	16242
7	GROSS GENERAL REVENUE	25701	27576	31718
	<u>EXPENDITURE</u>			
8	EDUCATION	24489	26912	30320
	FINANCIAL SERVICES			
9	Interest	1112	1119	1176
10	Other	-	-	-
11	Total, Financial Services	1112	1119	1176
12	GROSS GENERAL EXPENDITURE	25601	28031	31496



Table 10

Hospitals - Saskatoon  
Gross General Revenue and Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue and Expenditure	1972/73	1973/74	1974/75
	<u>REVENUE</u>			
1	SALES OF GOODS AND SERVICES	442	448	483
2	RETURNS ON INVESTMENTS	-	2	-
	SPECIFIC PURPOSE TRANSFERS			
3	Province	5972	6518	7797
4	Municipality	145	142	140
5	Other	-	-	-
6	Total, Specific Purpose Transfers	6117	6660	7937
7	GROSS GENERAL REVENUE	6559	7110	8420
	<u>EXPENDITURE</u>			
8	HOSPITAL	6460	6985	8192
9	FINANCIAL SERVICES	106	103	101
10	OTHER SERVICES	-	-	-
11	GROSS GENERAL EXPENDITURE	6566	7088	8293



LOCAL GOVERNMENT FINANCE: EDMONTON

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Table 1

Consolidated Local Government of Edmonton  
Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	<b>TAXES</b>			
1	Real and personal property taxes			
2	Municipal	34013	40732	53145
3	School	43985	49641	33474
4	Other	-	-	-
5	Total, Real and Personal Property Taxes	77998	90373	86619
6	Other taxes on corporations	4938	6973	8246
7	Taxes by own agencies	-	-	-
8	Other taxes	67	137	329
9	Total, Taxes	83003	97483	95194
10	PRIVILEGES, LICENSES AND PERMITS	6058	6259	7101
	<b>SALES OF GOODS AND SERVICES</b>			
11	Municipal	9728	10572	13892
12	Own Agencies			
13	Public transit	8795	9050	10429
14	Water	8777	10940	11751
15	Electricity	29113	36634	39309
16	Steam and central heating	-	-	-
17	Telephone	24854	36676	38370
18	Air transport	1750	2111	2644
	Total, Own Agencies	73289	95411	102440
	Total, Sales of Goods and Services	83017	105983	116332



Table 1

Consolidated Local Government of Edmonton  
Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	RETURNS ON INVESTMENTS			
19	Interest	-	-	-
20	Other returns on investments	1892	2060	2361
21	Total, Returns on Investments	1892	2060	2361
22	OTHER OWN SOURCE REVENUE	2071	2418	4211
23	Total, Own Source Revenue	176041	214203	225199
	GRANTS IN LIEU OF TAXES			
24	Federal government	1200	1233	732
25	Federal government enterprises	98	44	100
26	Provincial government	2087	2014	2403
27	Provincial government enterprises	1156	1097	1082
28	Own agencies	-	-	-
29	Other	25	-	-
30	Total, Grants in Lieu of Taxes	4566	4388	4317

Consolidated Local Government of Edmonton  
 Gross General Revenue, 1972/73 - 1974/75  
 (thousands of dollars)

Table 1

No.	Revenue by Source	1972/73	1973/74	1974/75
	GENERAL PURPOSE TRANSFERS			
31	Federal government	-	-	-
32	Provincial government	9339	6061	6971
33	Total, General Purpose Transfers	9339	6061	6971
	SPECIFIC PURPOSE TRANSFERS			
34	Federal government and its enterprises	590	1115	1023
35	Provincial government and its enterprises	83508	93267	132808
36	Total, Specific Purpose Transfers	84098	94382	133831
37	TOTAL TRANSFERS	93437	100443	140802
38	GROSS GENERAL REVENUE	274044	319034	370318

Consolidated Local Government of Edmonton  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

Table 1

No.	Expenditure by Function	1972/73	1973/74	1974/75
39	GENERAL GOVERNMENT	5368	5255	5808
	PROTECTION			
40	Police	13107	14924	17500
41	Fire	9670	9558	12530
42	Other protection	1323	1687	4500
43	Total, Protection	24100	26169	34530
	TRANSPORTATION AND COMMUNICATIONS			
44	Road transport	36324	27856	33317
45	Air transport	1277	913	4725
46	Public transit	11485	12657	19680
47	Telecommunications	-	-	-
48	Other transportation and communications	-	-	-
49	Total, Transportation and Communications	49086	41426	57722
	HEALTH			
50	Hospitals	24944	27838	31047
51	Medical care	-	-	35
52	Preventive services	2148	2510	3040
53	Other health	-	-	-
54	Total, Health	27092	30348	34122
55	SOCIAL SERVICES	5533	5471	5868
56	EDUCATION	94267	99384	119259

Consolidated Local Government of Edmonton  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

Table 1

No.	Expenditure by Function	1972/73	1973/74	1974/75
	RECREATION AND CULTURE			
57	Recreation facilities and programs	13157	11049	21520
58	Cultural facilities and programs	2806	3002	3433
59	Other recreation and culture	351	367	116
60	Total, Recreation and Culture	16314	14418	25069
61	NATURAL RESOURCES	355	-	-
	AGRICULTURE, TRADE, INDUSTRY AND TOURISM			
62	Industrial parks	159	-	69
63	Other agriculture, trade, industry and tourism	-	-	-
64	Total, Agriculture, Trade, Industry and Tourism	159	-	69
	ENVIRONMENT			
65	Water supply	7869	11621	20766
66	Sewage collection and disposal	7845	6483	7588
67	Garbage collection and disposal	3115	5081	4483
68	Pollution control	-	-	-
69	Other environment	1001	942	192
70	Total, Environment	19830	24127	33026

Table 1

Consolidated Local Government of Edmonton  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
	HOUSING			
71	Environmental planning and zoning	943	1223	1535
72	Housing	6173	9246	1517
73	Community development	9	153	906
74	Other housing	284	-	641
75	Total, Housing	7409	10622	4599
	FINANCIAL SERVICES			
76	Interest	30265	32297	34167
77	Other financial services	-	-	-
78	Total, Financial Services	30265	32297	34167
	OTHER SERVICES			
79	Hydro	23421	27920	36054
80	Steam and central heating	-	-	-
81	Other Services	23649	30357	46207
82	Total, Other Services	47070	58277	82261
83	GROSS GENERAL EXPENDITURE	326848	347804	436500



Table 2

Consolidated Local Government of Edmonton  
Summary Gross General Revenue, 1972/73 - 1974/75  
(as a percentage)

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
	Real and personal property tax			
1	Municipal	12.41	12.77	14.35
2	School	16.05	15.56	9.04
3	Total, Real and Personal Property Tax	28.46	28.33	23.39
4	Other taxes	1.83	2.23	2.32
5	Total, Taxes	30.29	30.56	25.71
6	SALES OF GOODS AND SERVICES	30.29	33.22	31.41
7	RETURNS ON INVESTMENTS	.69	.65	.64
8	OTHER OWN SOURCE REVENUE	2.97	2.71	3.05
9	TOTAL OWN SOURCE REVENUE	64.24	67.14	60.81
10	GRANTS IN LIEU OF TAXES	1.66	1.38	1.17
	TRANSFERS			
11	General purpose transfers	3.41	1.90	1.88
12	Specific purpose transfers	30.69	29.58	36.14
13	Total, Transfers	34.10	31.48	38.02
14	GROSS GENERAL REVENUE	100.00	100.00	100.00

Table 2

Consolidated Local Government of Edmonton  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(as a percentage)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	GENERAL GOVERNMENT	1.64	1.51	1.33
	PROTECTION			
2	Police	4.01	4.29	4.00
3	Fire	2.96	2.75	2.87
4	Other protection	.41	.49	1.03
5	Total, Protection	7.38	7.52	7.90
	TRANSPORTATION AND COMMUNICATIONS			
6	Road transport	11.11	8.01	7.63
7	Public transit	3.51	2.63	4.51
8	Other transportation and communications	.39	.36	1.08
9	Total, Transportation and Communications	15.01	11.91	13.22
10	HEALTH	8.29	8.73	7.82
11	SOCIAL WELFARE	1.69	1.57	1.34
12	EDUCATION	28.84	28.58	27.32
13	RECREATION AND CULTURE	4.99	4.15	5.74

Table 2

Consolidated Local Government of Edmonton  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(as a percentage)

No.	Expenditure by Function	1972/73	1973/74	1974/75
14	AGRICULTURE, TRADE, INDUSTRY AND TOURISM	.05	-	.02
	ENVIRONMENT			
15	Water	2.41	3.34	4.76
16	Sewage	2.40	1.86	1.74
17	Garbage	.95	1.46	1.03
18	Other	.31	.27	.04
19	Total, Environment	6.07	6.93	7.57
20	HOUSING	2.27	3.05	1.05
21	FINANCIAL SERVICES	9.26	9.29	7.82
22	OTHER SERVICES	14.51	16.76	18.87
23	GROSS GENERAL EXPENDITURE	100.00	100.00	100.00

## Consolidated Local Government of Edmonton

Table 3

Summary Gross General Revenue, 1972/73 - 1974/75  
(dollars per capita)

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
	Real and personal property tax			
1	Municipal	77.03	92.08	119.24
2	School	99.62	112.22	75.11
3	Total, Real and Personal Property Tax	176.65	204.30	194.35
4	Other taxes	11.33	16.05	19.24
5	Total, Taxes	187.98	220.35	213.59
6	SALES OF GOODS AND SERVICES	188.02	239.58	261.01
7	RETURNS ON INVESTMENTS	4.29	4.66	5.30
8	OTHER OWN SOURCE REVENUE	18.41	19.62	25.38
9	TOTAL OWN SOURCE REVENUE	398.70	484.21	505.28
10	GRANTS IN LIEU OF TAXES	10.34	9.93	9.68
	TRANSFERS			
11	General purpose transfers	21.15	13.70	15.64
12	Specific purpose transfers	190.47	213.36	300.28
13	Total, Transfers	211.62	227.06	315.92
14	GROSS GENERAL REVENUE	620.66	721.20	830.88

Table 3

Consolidated Local Government of Edmonton  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(dollars per capita)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	GENERAL GOVERNMENT	12.16	11.88	13.03
	PROTECTION			
2	Police	29.69	33.74	39.26
3	Fire	21.90	21.61	28.11
4	Other protection	3.00	3.81	10.10
5	Total, Protection	54.59	59.16	77.48
	TRANSPORTATION AND COMMUNICATIONS			
6	Road transport	82.27	62.97	74.75
7	Public transit	26.01	28.61	44.16
8	Other transportation and communications	2.89	2.06	10.60
9	Total, Transportation and Communications	111.17	93.64	129.51
10	HEALTH	61.36	68.60	76.56
11	SOCIAL WELFARE	12.53	12.37	13.17
12	EDUCATION	213.50	224.69	267.58
13	RECREATION AND CULTURE	36.95	32.59	56.25



Table 3

Consolidated Local Government of Edmonton  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(dollars per capita)

No.	Expenditure by Function	1972/73	1973/74	1974/75
14	AGRICULTURE, TRADE, INDUSTRY AND TOURISM	.36	-	.15
	ENVIRONMENT			
15	Water	17.82	26.27	46.59
16	Sewage	17.77	14.66	17.02
17	Garbage	7.06	11.49	10.06
18	Other	2.27	2.13	.43
19	Total, Environment	44.92	54.54	74.10
20	HOUSING	16.78	24.01	10.32
21	FINANCIAL SERVICES	68.53	73.01	76.66
22	OTHER SERVICES	107.41	131.74	184.57
23	GROSS GENERAL EXPENDITURE	740.26	786.23	979.38

Table 4

City of Edmonton  
Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
1	Real and personal property taxes	39034	46090	59184
2	Other taxes on corporations	4938	6973	8246
3	Taxes by own agencies	-	-	-
4	Other taxes	67	137	329
5	Total, Taxes	44039	53200	67759
6	PRIVILEGES, LICENSES AND PERMITS	6058	6259	7101
	SALES OF GOODS AND SERVICES			
7	Water	8777	10940	11751
8	Other sales of goods and services	7640	8358	10792
9	Total, Sales of Goods and Services	16417	19298	22543
	RETURNS ON INVESTMENTS			
	Own Agencies			
10	Public transit	347	322	210
11	Electricity	10190	12139	12974
12	Steam and central heating	-	-	-
13	Telephone	6196	7589	8191
14	Air transport	7	7	55
15	Total, Own Agencies	16740	20057	21430
16	Other Returns on Investments	1834	2059	2360
17	Total, Returns on Investments	18574	22116	23790
18	OTHER OWN SOURCE REVENUE	223	228	1615
19	Total, Own Source Revenue	85311	101101	122808

## City of Edmonton

## Table 4

Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	GRANTS IN LIEU OF TAXES			
20	Federal government	1200	1233	732
21	Federal government enterprises	98	44	100
22	Provincial government	2087	2014	2403
23	Provincial government enterprises	1156	1097	1082
24	Own agencies	-	-	-
25	Other	25	-	-
26	Total, Grants in Lieu of Taxes	4566	4388	4317
	GENERAL PURPOSE TRANSFERS			
27	Federal government	-	-	-
28	Provincial government	9339	6061	6971
29	Total, General Purpose Transfers	9339	6061	6971
	SPECIFIC PURPOSE TRANSFERS			
30	Federal government and its enterprises	590	1025	1023
31	Provincial government and its enterprises	10180	13587	14934
32	Total, Specific Purpose Transfers	10770	14612	15957
33	TOTAL TRANSFERS	20109	20673	22928
34	GROSS GENERAL REVENUE	109986	126162	150053

Table 4

City of Edmonton  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
35	GENERAL GOVERNMENT	5368	5255	5808
	PROTECTION			
36	Police	13107	14924	17500
37	Fire	9670	9558	12530
38	Other protection	1323	1687	4500
39	Total, Protection	24100	26169	34530
	TRANSPORTATION AND COMMUNICATIONS			
40	Road transport	36324	27856	33317
41	Air transport	-	-	-
42	Public transit	-	-	-
43	Telecommunications	-	-	-
44	Other transportation and communications	-	-	-
45	Total, Transportation and Communications	36324	27856	33317
	HEALTH			
46	Hospitals	2083	14	130
47	Medical care	-	-	35
48	Preventive services	2148	2510	3040
49	Other health	-	-	-
50	Total, Health	4231	2524	3205
51	SOCIAL SERVICES	5533	5471	5868
52	EDUCATION	-	-	-

Table 4

City of Edmonton  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
	RECREATION AND CULTURE			
53	Recreation facilities and programs	13157	11049	21520
54	Cultural facilities and programs	2806	3002	3433
55	Other recreation and culture	351	367	116
56	Total, Recreation and Culture	16314	14418	25069
57	NATURAL RESOURCES	355	-	-
	AGRICULTURE, TRADE, INDUSTRY AND TOURISM			
58	Industrial parks	159	-	69
59	Other agriculture, trade, industry and tourism	-	-	-
60	Total, Agriculture, Trade, Industry and Tourism	159	-	69
	ENVIRONMENT			
61	Water supply	7869	11621	20766
62	Sewage collection and disposal	7845	6483	7585
63	Garbage collection and disposal	3115	5081	4483
64	Pollution control	-	-	-
65	Other environment	1001	942	192
66	Total, Environment	19830	24127	33026



Table 4

City of Edmonton  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
	HOUSING			
67	Environmental planning and zoning	943	1223	1535
68	Housing	6173	9246	1517
69	Community development	9	153	906
70	Other housing	284	-	641
71	Total, Housing	7409	10622	4599
	DEFICIT PAYMENTS TO OWN AGENCIES			
72	Transit	2306	2822	2810
73	Hydro	-	-	-
74	Steam heating	-	-	-
75	Telephone	-	-	-
76	Airport	-	-	-
77	Total, Own Agencies	2306	2822	2810
	FINANCIAL SERVICES			
78	Interest	23691	25430	27188
79	Other financial services			
80	Total, Financial Services	23691	25430	27188
81	OTHER SERVICES	-	381	280
82	GROSS GENERAL EXPENDITURE	145620	145075	175769

Table 5

City of Edmonton  
Summary Gross General Revenue, 1972/73 - 1974/75  
(as a percentage)

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
	Real and personal property tax			
1	Municipal	35.49	36.53	39.44
2	School	-	-	-
3	Total, Real and Personal Property Tax	35.49	36.53	39.44
4	Other taxes	4.55	5.64	5.71
5	Total, Taxes	40.04	42.17	45.16
6	SALES OF GOODS AND SERVICES	14.93	15.30	15.02
7	RETURNS ON INVESTMENTS	16.89	17.53	15.85
8	OTHER OWN SOURCE REVENUE	5.71	5.14	5.81
9	TOTAL OWN SOURCE REVENUE	77.57	80.14	81.84
10	GRANTS IN LIEU OF TAXES	4.15	3.48	2.88
	TRANSFERS			
11	General purpose transfers	8.49	4.80	4.65
12	Specific purpose transfers	9.79	11.58	10.63
13	Total, Transfers	18.28	16.38	15.28
14	GROSS GENERAL REVENUE	100.00	100.00	100.00

Table 5

City of Edmonton  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(as a percentage)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	GENERAL GOVERNMENT	3.69	3.62	3.30
	PROTECTION			
2	Police	9.00	10.29	9.96
3	Fire	6.64	6.59	7.13
4	Other protection	.91	1.16	2.56
5	Total, Protection	16.55	18.04	19.65
	TRANSPORTATION AND COMMUNICATIONS			
6	Road transport	24.94	19.20	18.95
7	Public transit	-	-	-
8	Other transportation and communications	-	-	-
9	Total, Transportation and Communications	24.94	19.20	18.95
10	HEALTH	2.91	1.74	1.82
11	SOCIAL WELFARE	3.80	3.77	3.34
12	EDUCATION	-	-	-
13	RECREATION AND CULTURE	11.20	9.94	14.26

Table 5

City of Edmonton  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(as a percentage)

No.	Expenditure by Function	1972/73	1973/74	1974/75
14	AGRICULTURE, TRADE, INDUSTRY AND TOURISM	.11	-	.04
	ENVIRONMENT			
15	Water	5.40	8.01	11.81
16	Sewage	5.39	4.47	4.32
17	Garbage	2.14	3.50	2.55
18	Total, Environment	13.62	16.63	18.79
19	HOUSING	5.09	7.32	2.62
20	FINANCIAL SERVICES	16.26	17.53	15.47
21	OTHER SERVICES	1.83	2.21	1.76
22	GROSS GENERAL EXPENDITURE	100.00	100.00	100.00

Table 6

City of Edmonton  
Summary Gross General Revenue, 1972/73 - 1974/75  
(dollars per capita)

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
	Real and personal property tax			
1	Municipal	88.41	104.19	132.79
2	School	-	-	-
3	Total, Real and Personal Property Tax	88.41	104.19	132.79
4	Other taxes	11.34	16.07	19.24
5	Total, Taxes	99.75	120.26	152.03
6	SALES OF GOODS AND SERVICES	37.18	43.62	50.58
7	RETURNS ON INVESTMENTS	42.07	49.99	53.38
8	OTHER OWN SOURCE REVENUE	14.23	14.66	19.56
9	TOTAL OWN SOURCE REVENUE	193.23	228.53	275.55
10	GRANTS IN LIEU OF TAXES	10.33	9.94	9.68
	TRANSFERS			
11	General purpose transfers	21.15	13.70	15.64
12	Specific purpose transfers	24.39	33.03	35.80
13	Total, Transfers	45.54	46.73	51.44
14	GROSS GENERAL REVENUE	249.10	285.20	336.67



Table 6

City of Edmonton  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(dollars per capita)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	GENERAL GOVERNMENT	12.16	11.88	13.03
	PROTECTION			
2	Police	29.69	33.74	39.26
3	Fire	21.90	21.61	28.11
4	Other protection	3.00	3.81	10.10
5	Total, Protection	54.59	59.16	77.48
	TRANSPORTATION AND COMMUNICATIONS			
6	Road transport	82.27	62.97	74.75
7	Public transit	-	-	-
8	Other transportation and communications	-	-	-
9	Total, Transportation and Communications	82.27	62.97	74.75
10	HEALTH	9.58	5.71	7.19
11	SOCIAL WELFARE	12.53	12.37	13.17
12	EDUCATION	-	-	-
13	RECREATION AND CULTURE	36.95	32.59	56.25

Table 6

City of Edmonton  
Summary Gross General Expenditure, 1972/73 - 1974/75  
(dollars per capita)

No.	Expenditure by Function	1972/73	1973/74	1974/75
14	AGRICULTURE, TRADE, INDUSTRY AND TOURISM	.36	-	.15
	ENVIRONMENT			
15	Water	17.82	26.27	46.59
16	Sewage	17.77	14.66	17.02
17	Garbage	7.06	11.49	10.06
18	Other	2.27	2.13	.43
19	Total, Environment	44.92	54.55	74.10
20	HOUSING	16.78	24.01	10.32
21	FINANCIAL SERVICES	53.66	57.49	61.00
22	OTHER SERVICES	6.01	7.22	6.93
23	GROSS GENERAL EXPENDITURE	329.81	327.95	394.37

Table 7

City of Edmonton and Its Special Purpose Agencies  
Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	<b>TAXES</b>			
	Real and personal property taxes			
1	Municipal	34275	40995	53410
2	School	-	-	-
3	Other	-	-	-
4	Total, Real and Personal Property Taxes	34275	40995	53410
5	Other taxes on corporations	4938	6973	8246
6	Taxes by own agencies	-	-	-
7	Other taxes	67	137	329
8	Total, Taxes	39280	48105	61985
9	PRIVILEGES, LICENSES AND PERMITS	6058	6259	7101
	<b>SALES OF GOODS AND SERVICES</b>			
10	Municipal	7640	8358	10792
	Own Agencies			
11	Public transit	8795	9050	10429
12	Water	8777	10940	11751
13	Electricity	29113	36634	39309
14	Steam and central heating	-	-	-
15	Telephone	24854	36676	38370
16	Air transport	1750	2111	2644
17	Total, Own Agencies	73289	95411	102503
18	Total, Sales of Goods and Services	80929	103769	113295

Table 7

## City of Edmonton and Its Special Purpose Agencies

Gross General Revenue, 1972/73 - 1974/75

(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	RETURNS ON INVESTMENTS			
19	Interest	-	-	-
20	Other returns on investments	1834	2059	2360
21	Total, Returns on Investments	1834	2059	2360
22	OTHER OWN SOURCE REVENUE	223	228	1615
23	Total, Own Source Revenue	128324	160420	186356
	GRANTS IN LIEU OF TAXES			
24	Federal government	1200	1233	732
25	Federal government enterprises	98	44	100
26	Provincial government	2087	2014	2403
27	Provincial government enterprises	1156	1097	1082
28	Own agencies	-	-	-
29	Other	25	-	-
30	Total, Grants in Lieu of Taxes	4566	4388	4317

Table 7

## City of Edmonton and Its Special Purpose Agencies

Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	GENERAL PURPOSE TRANSFERS			
31	Federal government	-	-	-
32	Provincial government	9339	6061	6971
33	Total, General Purpose Transfers	9339	6061	6971
	SPECIFIC PURPOSE TRANSFERS			
34	Federal government and its enterprises	590	1025	1023
35	Provincial government and its enterprises	10255	13896	20735
36	Total, Specific Purpose Transfers	10845	14921	21758
37	TOTAL TRANSFERS	20184	20982	28729
38	GROSS GENERAL REVENUE	153074	185790	219402



Table 7

## City of Edmonton and Its Special Purpose Agencies

Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
39	GENERAL GOVERNMENT	5368	5255	5808
40	PROTECTION			
41	Police	13107	14924	17500
42	Fire	9670	9558	12530
43	Other protection	1323	1687	4500
	Total, Protection	24100	26169	34530
44	TRANSPORTATION AND COMMUNICATIONS			
45	Road transport	36324	27856	33317
46	Air transport	1277	913	4725
47	Public transit	11485	12657	19680
48	Telecommunications	-	-	-
49	Other transportation and communications	-	-	-
	Total, Transportation and Communications	49086	41426	57722
50	HEALTH			
51	Hospitals	2083	14	130
52	Medical care	-	-	35
53	Preventive services	2148	2510	3040
54	Other health	-	-	-
	Total, Health	4231	2524	3205
55	SOCIAL SERVICES	5533	5471	5868
56	EDUCATION	-	-	-

City of Edmonton and Its Special Purpose Agencies  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

Table 7

No.	Expenditure by Function	1972/73	1973/74	1974/75
	RECREATION AND CULTURE			
57	Recreation facilities and programs	13157	11049	21520
58	Cultural facilities and programs	2806	3002	3433
59	Other recreation and culture	351	367	116
60	Total, Recreation and Culture	16314	14418	25069
61	NATURAL RESOURCES	355	-	-
	AGRICULTURE, TRADE, INDUSTRY AND TOURISM			
62	Industrial parks	159	-	69
63	Other agriculture, trade, industry and tourism	-	-	-
64	Total, Agriculture, Trade, Industry and Tourism	159	-	69
	ENVIRONMENT			
65	Water supply	7869	11621	20766
66	Sewage collection and disposal	7845	6483	7585
67	Garbage collection and disposal	3115	5081	4483
68	Pollution control	-	-	-
69	Other environment	1001	942	192
70	Total, Environment	19830	24127	33026

Table 7

City of Edmonton and Its Special Purpose Agencies  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
	HOUSING			
71	Environmental planning and zoning	943	1223	1535
72	Housing	6173	9246	1517
73	Community development	9	153	906
74	Other housing	284	-	641
75	Total, Housing	7409	10622	4599
	FINANCIAL SERVICES			
76	Interest	23691	25430	27188
77	Other financial services	-	-	-
78	Total, Financial Services	23691	25430	27188
	OTHER SERVICES			
79	Hydro	23421	27920	36054
80	Steam and central heating	-	-	-
81	Other Services	23649	30357	46207
82	Total, Other Services	47070	58277	82261
83	GROSS GENERAL EXPENDITURE	203146	213719	279345

Table 8

Public Transit - Edmonton  
Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
1	Real and personal property taxes	-	-	-
2	Other taxes	-	-	-
3	Total, Taxes	-	-	-
	SALES OF GOODS AND SERVICES			
4	Municipality	-	-	-
5	General	8795	9050	10429
6	Total, Sales of Goods and Services	8795	9050	10429
7	OTHER OWN SOURCE REVENUE	-	-	-
8	Total, Own Source Revenue	8795	9050	10429
	SPECIFIC PURPOSE TRANSFERS			
9	Federal government and its enterprises	-	-	-
10	Provincial government and its enterprises	-	225	5708
11	Municipal government and its enterprises	2306	2822	2810
12	Total, Specific Purpose Transfers	2306	3047	8518
13	GROSS GENERAL REVENUE	11101	12097	18947

Table 8

Public Transit - Edmonton  
Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	PUBLIC TRANSIT	11485	12657	19680
	TAXES			
2	Property taxes	-	-	-
3	Other taxes	-	-	-
4	Total, Taxes	-	-	-
	GRANTS IN LIEU OF TAXES			
5	Municipal governments	168	149	161
6	Other	-	-	-
7	Total, Grants in Lieu of Taxes	168	149	161
8	SURPLUS PAYMENTS TO MUNICIPAL GOVERNMENT	-	-	-
	FINANCIAL SERVICES			
9	Interest	347	322	210
10	Other	-	-	-
11	Total, Financial Services	347	322	210
12	OTHER SERVICES	-	-	-
13	GROSS GENERAL EXPENDITURE	12000	13128	20051



Table 8

## Electricity - Edmonton

Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	<b>TAXES</b>			
1	Real and personal property taxes	-	-	-
2	Other taxes	-	-	-
3	Total, Taxes	-	-	-
	<b>SALES OF GOODS AND SERVICES</b>			
4	Municipality	-	-	-
5	General	29113	36634	39309
6	Total, Sales of Goods and Services	29113	36634	39309
7	<b>OTHER OWN SOURCE REVENUE</b>	-	-	-
8	Total, Own Source Revenue	29113	36634	39309
	<b>SPECIFIC PURPOSE TRANSFERS</b>			
9	Federal government and its enterprises	-	-	-
10	Provincial government and its enterprises	75	-	93
11	Municipal government and its enterprises	-	-	-
12	Total, Specific Purpose Transfers	75	-	93
13	<b>GROSS GENERAL REVENUE</b>	29188	36634	39402

Table 8

## Electricity - Edmonton

Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73			1973/74		1974/75	
1	ELECTRICITY	23421			27920		36054	
	TAXES							
2	Property taxes	-			-		-	
3	Other taxes	-			-		-	
4	Total, Taxes	-			-		-	
	GRANTS IN LIEU OF TAXES							
5	Municipal governments	3045			3114		3268	
6	Other	-			-		-	
7	Total, Grants in Lieu of Taxes	3045			-		3268	
8	SURPLUS PAYMENTS TO MUNICIPAL GOVERNMENT	6525			7786		8075	
	FINANCIAL SERVICES							
9	Interest	3665			4353		4899	
10	Other	-			-		-	
11	Total, Financial Services	3665			4353		4899	
12	OTHER SERVICES	-			-		-	
13	GROSS GENERAL EXPENDITURE	36656			43173		52296	

Table 8

Telephone - Edmonton

Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
1	Real and personal property taxes	-	-	-
2	Other taxes	-	-	-
3	Total, Taxes	-	-	-
	SALES OF GOODS AND SERVICES			
4	Municipality	-	-	-
5	General	24854	36676	38370
6	Total, Sales of Goods and Services	24854	36676	38370
7	OTHER OWN SOURCE REVENUE	-	-	-
8	Total, Own Source Revenue	24854	36676	38370
	SPECIFIC PURPOSE TRANSFERS			
9	Federal government and its enterprises	-	-	-
10	Provincial government and its enterprises	-	-	-
11	Municipal government and its enterprises	-	-	-
12	Total, Specific Purpose Transfers	-	-	-
13	GROSS GENERAL REVENUE	24854	36676	38370

Table 8

## Telephone - Edmonton

Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	TELEPHONE	23649	29976	45927
	TAXES			
2	Property taxes	-	-	-
3	Other taxes	-	-	-
4	Total, Taxes	-	-	-
	GRANTS IN LIEU OF TAXES			
5	Municipal governments	1674	1994	2321
6	Other	-	-	-
7	Total, Grants in Lieu of Taxes	1674	1994	2321
8	SURPLUS PAYMENTS TO MUNICIPAL GOVERNMENT	2016	1953	2325
	FINANCIAL SERVICES			
9	Interest	4180	5636	5866
10	Other	-	-	-
11	Total, Financial Services	4180	5636	5866
12	OTHER SERVICES	-	-	-
13	GROSS GENERAL EXPENDITURE	31519	39559	56439

Table 8

Air Transport - Edmonton  
Gross General Revenue, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue by Source	1972/73	1973/74	1974/75
	TAXES			
1	Real and personal property taxes	-	-	-
2	Other taxes	-	-	-
3	Total, Taxes	-	-	-
	SALES OF GOODS AND SERVICES			
4	Municipality	-	-	-
5	General	1750	2111	2644
6	Total, Sales of Goods and Services	1750	2111	2644
7	OTHER OWN SOURCE REVENUE			
8	Total, Own Source Revenue	1750	2111	2644
	SPECIFIC PURPOSE TRANSFERS			
9	Federal government and its enterprises	-	-	-
10	Provincial government and its enterprises	-	-	-
11	Municipal government and its enterprises	-	-	-
12	Total, Specific Purpose Transfers	-	-	-
13	GROSS GENERAL REVENUE	1750	2111	2644



Table 8

## Air Transport - Edmonton

Gross General Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Expenditure by Function	1972/73	1973/74	1974/75
1	AIR TRANSPORT	1277	913	4725
	TAXES			
2	Property taxes	-	-	-
3	Other taxes	-	-	-
4	Total, Taxes	-	-	-
	GRANTS IN LIEU OF TAXES			
5	Municipal governments	24	35	41
6	Other	-	-	-
7	Total, Grants in Lieu of Taxes	24	35	41
8	SURPLUS PAYMENTS TO MUNICIPAL GOVERNMENT	-	-	-
	FINANCIAL SERVICES			
9	Interest	7	7	55
10	Other	-	-	-
11	Total, Financial Services	7	7	55
12	OTHER SERVICES	-	-	-
13	GROSS GENERAL EXPENDITURE	1308	955	4821

Table 9

School Boards - Edmonton  
Gross General Revenue and Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue and Expenditure	1972/73	1973/74	1974/75
	<u>REVENUE</u>			
1	REAL AND PERSONAL PROPERTY TAXES	43985	49641	33474
2	OTHER OWN SOURCE REVENUE	1848	2190	2596
3	TOTAL OWN SOURCE REVENUE	45833	51831	36070
	SPECIFIC PURPOSE TRANSFERS			
4	Federal	-	90	-
5	Provincial	54256	56558	84541
6	Total, Specific Purpose Transfers	54256	56648	84541
7	GROSS GENERAL REVENUE	100089	108479	120611
	<u>EXPENDITURE</u>			
8	EDUCATION	94267	99394	119259
	FINANCIAL SERVICES			
9	Interest	5853	6097	6200
10	Other	-	-	-
11	Total, Financial Services	5853	6097	6200
12	PROPERTY TAXES PAID	262	263	265
13	GROSS GENERAL EXPENDITURE	100382	105754	125724

Table 10

Hospitals - Edmonton  
Gross General Revenue and Expenditure, 1972/73 - 1974/75  
(thousands of dollars)

No.	Revenue and Expenditure	1972/73	1973/74	1974/75
	<u>REVENUE</u>			
1	SALES OF GOODS AND SERVICES	2088	2214	3037
2	RETURNS ON INVESTMENTS	58	1	1
	SPECIFIC PURPOSE TRANSFERS			
3	Province	18997	22813	27532
4	Municipality	-	-	-
5	Other	-	-	-
6	Total, Specific Purpose Transfers	18997	22813	27532
7	GROSS GENERAL REVENUE	21143	25028	30570
	<u>EXPENDITURE</u>			
8	HOSPITAL	22861	27824	30917
9	FINANCIAL SERVICES	721	770	779
10	OTHER SERVICES	-	-	-
11	GROSS GENERAL EXPENDITURE	23582	28594	31696



Appendix A - Municipalities

City of Moncton

The Region of Metropolitan Toronto -

The Municipality of Metropolitan Toronto

City of Toronto

Borough of East York

Borough of Etobicoke

Borough of North York

Borough of Scarborough

Borough of York

City of Winnipeg

City of Saskatoon

City of Edmonton



Appendix B - Special Purpose AgenciesMoncton

(Water and Light Department)

Toronto

Hydro Electric Commission of East York

Hydro Electric Commission of North York

Etobicoke Hydro Electric Commission

Scarborough Hydro Electric Commission

York Hydro

Toronto Hydro Electric System

Toronto Transit Commission

(Waterworks Departments of all Boroughs, Toronto and Metro)

Winnipeg

Hydro Electric System

Steam Heating System

Transit System

(Water Works System)

(Sewage Disposal System)

Saskatoon

Light and Power Operations

Transit System

(Water Supply)

Edmonton

Edmonton Industrial Airport

Edmonton Power

(The Sanitary Sewage System)

Edmonton Telephones

Edmonton Transit System

(Edmonton Water)

Appendix C - School BoardsToronto

The Metropolitan Toronto School Board (Local Area Boards)

The Metropolitan Separate School Board

Winnipeg

Winnipeg No. 1

St. James-Assiniboia No. 2

Assiniboine South No. 3

St. Boniface No. 4

Fort Garry No. 5

St. Vital No. 6

Norwood No. 8

River East No. 9

Seven Oaks No. 10

Transcona-Springfield No. 12

Seine River No. 14

Interlake No. 21

Saskatoon

The Saskatoon School Board

The Saskatoon R.C. Separate School Board

Edmonton

The Edmonton School District No. 7

The Edmonton R.C. Separate School District No. 7

Appendix D - HospitalsToronto

Riverdale Hospital

Winnipeg

The Winnipeg Municipal Hospital

Saskatoon

The Saskatoon City Hospital

Edmonton

Royal Alexandra Hospital

Norwood-Lynnwood-Grandview Auxiliary Hospital

Appendix E - Changes in Urban Region Boundaries

(1972) Census Metropolitan Area

(a) Moncton includes:

- City of Moncton
- Town of Dieppe
- Villages of Bridgedale,  
Hunningsville, Lewisville,  
Riverview Heights

(b) Toronto includes:

- Metropolitan Municipality  
of Toronto
- Metropolitan Municipality  
of York
- City of Toronto
- Boroughs of North York,  
York, Scarborough, Etobicoke,  
East York
- Towns of Acton, Ajax,  
Aurora, Brampton, Georgetown,  
Markham, Milton, Mississauga,  
Newmarket, Oakville,  
Port Credit, Richmond Hill,  
Streetsville, Vaughn,  
Whitchurch-Stouffville
- Villages of Bolton, Pickering
- Townships of Albion,  
Chinguacousy, Esquesing,  
Georgina, Gwillimbury,  
King, Pickering, Toronto Gore

(1973, 1974) Urban Region

(a) City of Moncton

(Amalgamated with Lewisville  
in 1973)

(b) Toronto includes:

- Metropolitan Municipality  
of Toronto
- City of Toronto
- Boroughs of North York,  
York, Scarborough, Etobicoke,  
East York



(c) Winnipeg includes:

- The Cities of East Kildonan,  
St. Boniface, St. James-  
Assiniboia, St. Vital,  
Transcona, Winnipeg
- Municipalities of Charleswood,  
Fort Garry, North Kildonan,  
Old Kildonan, East. St. Paul,  
West St. Paul

(c) City of Winnipeg (Unicity)

(d) City of Saskatoon

(d) City of Saskatoon

(e) Edmonton includes:

- The City of Edmonton
- The Towns of Fort Saskatchewan,  
Morinville, St. Albert
- The Villages of Bon Accord,  
Gibbons, Legal
- Strathcona County
- Municipality of Sturgeon

(e) City of Edmonton



### Section III - Local Government and Municipal Finance Indicators

In this section two sets of finance indicators are presented. The first set (Table 1 ) refers to consolidated local government, while the second set (Table 2 ) refers to municipal governments.

These indicators were developed as an initial attempt to analyze the data provided in the Tri-Level Local Database and highlight major aspects of the financial operations of consolidated local and municipal governments of urban areas. However, the analyses performed are preliminary. The indicators themselves are subject to further improvements, whereas their correct interpretation also depends on an understanding of constraints on local governments' financial operations. For example, provincial governments generally provide basic guidelines for the conduct of local government financial operations which may affect the relative significance of an indicator.

Seven aspects of local and/or municipal government financial operations are highlighted and are discussed below.

#### Size Indicators

The scale of local government operations is influenced by a variety of factors, including both the size of the area and population served. In other words, the actual population and the concentration or dispersion (persons per square mile) provide a means of comparing local government services of one region with those provided in other regions. In

addition, population expressed as a percentage of a provincial total gives some indication of the relative size of an urban region vis-a-vis the rest of the province and in comparison to other urban regions within the same or other provinces.

Naturally, other factors such as climate and topography are also significant determinants of certain types of local government services. However, from the available information there is no way of assessing their individual or collective impact on the services provided.

In Table 1 population size indicators are provided only for Consolidated Local Governments. This, of course, does not preclude the development of similar indicators for sub-areas within the total region served, or other types of size indicators, for example geographic indicators (area in square miles). Similarly, a further refinement of such indicators tailored to specific services provided might be considered.

#### Measures of Relative Responsibility

In financial terms the relative magnitude of responsibilities assigned to local and/or municipal governments may be measured by gross general expenditures expressed in dollar terms, on a per capita or percentage basis. These measures are meaningful when considered in relation to total local government expenditures within a given province and/or total expenditures on public services (federal, provincial and local) within a given local region. Of these measures only the first, which relates local or municipal government expenditures of an urban region to total local government expenditure within a province, could be developed at

this time. Alternatively, local government expenditures within a given urban region can be related to the consolidated provincial-local government expenditures of the province in which the urban region is located.

Such measures of relative responsibility are provided for both consolidated local (Table 1 ) and municipal (Table 2 ) governments. These measures are calculated from gross general expenditures but can similarly be calculated for any specific functional responsibility.

### Methods of Financing

The relative importance of methods of finance available to local governments is also measured. The measures developed relate the local government institutions' main source of revenue to total tax revenue, total own source revenue and consolidated gross general revenue of local governments within an urban region. Such measures are developed for each main source of local government revenue - real property tax, own source revenue, general purpose transfers and specific purpose transfers - as well as for each type of local government distinguished - municipal governments, utilities, local school authorities - and for consolidated local government of the urban region.

### Measures of Fiscal Support

Specific transfers, expressed as a percentage of expenditure by function, are used as measures of relative fiscal support. The extent to which transfer payments are earmarked for the discharge of a particular function is obviously an important indicator of the extent to which a local government determines its own operations and, conversely, of the



extent to which expenditure for the function is determined by another level of government.

Measures of fiscal support are calculated for each of the functions distinguished and for both consolidated local (Table 1 ) and municipal (Table 2 ) governments of the selected urban regions.

### Impact of Self-Sustaining Operations

The concept that certain municipal operations should "pay for themselves" has long been part of conventional municipal mythology. It is important therefore to determine in each case the extent to which these beliefs are borne out in actual practice. Obviously, significant support by the municipality and from other levels of government would raise serious doubts about the viability of any one of these operations, e.g. its ability to cover its full costs of operation. The particular indicators selected are intended for use in assessing the actual situation as compared with the original intention. They are prepared for municipal government only.

### Methods of Capital Financing

Capital expenditure is a significant economic indicator as it reflects the degree to which an economy expands or renews itself. In urban areas capital expenditures, both public and private, similarly reflect the state of the urban economy.

To local governments the level and financing of capital expenditures are of particular importance. These factors strongly influence the level of current expenditures both through the imposition of debt charges (principal

and interest payments) and subsequent manpower requirements. Naturally, when evaluating local government capital expenditures and methods of financing these expenditures, other factors must be taken into consideration. These include in particular the degree of provincial participation, including direct and indirect controls on local government capital expenditures and the financing of these expenditures, as well as any assistance in capital financing.

The relative magnitude or intensity of local government capital expenditures in comparison with federal and provincial capital expenditures, both with respect to levels of government and their activities in the same urban region, would be of particular interest. Similarly, indicators which would measure the indirect influence of federal and provincial governments on local development through aid to private capital investment projects would be revealing. However, such indicators cannot be developed from presently available information.

Another indicator for which satisfactory data is not yet available, concerns the relative efficiency of using own labour force and facilities for capital works as compared to contracting out of capital works. Although some studies have been conducted in this area, notably for Winnipeg, the results have been rather inconclusive.

Only some of the indicators of potential interest are shown for consolidated local (Table 1 ) and municipal (Table 2 ) governments of the selected urban regions. They focus on methods of capital financing, highlighting in particular the degree to which capital expenditures are financed out of current own source revenue and specific purpose transfer

payments from other levels of government. At the same time, the consequences of financing capital expenditures from borrowed funds are highlighted by relating interest payments to total gross general expenditure and principal repayments to own source revenue.

### Long-term Debt

Information relative to gross and net debt is essential to develop estimates of funds currently required to meet past obligations and to measure the "burden" of the public debt.

In Tables 1 and 2 some such measures are suggested, including in particular measures of gross and net debt in millions of dollars, on a per capita basis, and local government institutions' debt as a percentage of consolidated local government debt. However, other measures focussing more specifically on intra- and inter-governmental debt transactions, types of long-term debt in use, interest rates and the influence of differences in repayment periods could be developed.

Consolidated Local Government Financial Indicators, 1972/73

Table 1

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
I	SIZE					
	(1) Population	47891	2115318	549573	131000	441530
	(2) Population per square mile	3214	8669	2512	3267	3637
	(3) Population as a % of provincial population	7.45	26.99	55.30	14.29	26.66
II	RELATIVE RESPONSIBILITY					
	(1) Gross general expenditure (millions of dollars)	11.6	1524.2	269.4	86.0	326.2
	(2) Gross general expenditure per capita (dollars)	242.16	720.55	490.18	656.64	740.26
	(3) As a % of total local gross general expenditure for the province	17.35	35.48	63.64	21.65	36.11
	(4) As a % of consolidated provincial-local expenditure	1.95	16.44	24.73	9.36	16.33

Consolidated Local Government Financial Indicators, 1972/73

Table 1

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
III	METHODS OF FINANCING					
	(1) Real property tax					
	(a) Municipal					
	(i) millions of dollars					
	(ii) % of total property tax					
	(iii) % of own source revenue					
	(iv) % of consolidated gross general revenue					
	(b) Utility					
	(i) millions of dollars					
	(ii) % of total property tax					
	(iii) % of own source revenue					
	(iv) % of consolidated gross general revenue					
	(c) Schools					
	(i) millions of dollars					
	(ii) % of total property tax					
	(iii) % of own source revenue					
	(iv) % of consolidated gross general revenue					
	(d) Consolidated Local Government					
	(i) millions of dollars					
	(ii) % of total property tax					
	(iii) % of own source revenue					
	(iv) % of consolidated gross general revenue					
	(2) Own source revenue - as a % of consolidated gross general revenue					
	(a) Municipal					
	(b) Utility					
	(c) Schools					
	(d) Consolidated Local Government					



Consolidated Local Government Financial Indicators, 1972/73

Table 1

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
IV	(3) Municipal general purpose transfers					
	(a) % of total transfers	85.36	3.61	7.14	-	9.99
	(b) % of consolidated gross general revenue	38.08	1.12	1.98	-	3.41
	(4) Specific purpose transfers					
	(a) Municipal					
	(i) % of total transfers	14.64	24.71	9.37	10.41	11.53
	(ii) % of consolidated gross general revenue	6.53	7.68	2.60	3.30	3.93
	(b) Utility	-				
	(i) % of total transfers	-	8.12	8.80	33.18	22.88
	(ii) % of consolidated gross general revenue	-	2.52	2.44	10.54	7.80
	(c) Schools					
	(i) % of total transfers	-	65.42	75.57	60.77	58.07
	(ii) % of consolidated gross general revenue	-	20.33	20.98	19.29	19.80
	(d) Consolidated Local Government					
	(i) % of total transfers	14.64	96.39	92.86	100.00	90.01
	(ii) % of consolidated gross general revenue	6.53	29.95	25.76	31.75	30.69
MEASURES OF FISCAL SUPPORT						
Specific purpose transfers as a % of expenditure by function						
	General government	-	1.44	.83	-	-
	Protection	-	8.16	.23	2.23	1.57
	Transportation and communications	6.15	29.59	10.20	21.64	10.42
	Education	-	58.38	48.40	51.43	57.56
	Health	-	60.06	81.92	85.05	70.56
	Social welfare)	-	-	-	-	-
	Natural resources	-	-	-	-	-
	Agriculture, trade, industry and tourism	6.93	2.35	-	-	-
	Environment	9.58	4.05	.35	3.40	4.85
	Recreation and culture	-	-	-	-	-
	Labour, employment and immigration	-	5.40	.84	.59	4.93
	Housing	-	-	-	-	-
	Transfers to own enterprises	-	-	-	-	-
	Financial services	-	1.59	-	-	.16
	Other	-	30.36	-	-	25.73
CONSOLIDATED GROSS GENERAL EXPENDITURE		4.76		24.82	32.28	

Consolidated Local Government Financial Indicators, 1972/73

Table 1

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
V	METHODS OF CAPITAL FINANCING					
	(1) Capital expenditure as a % of gross general expenditure					
	(a) Municipal	39.36	18.01	7.55	8.31	13.76
	(b) Utility	-	9.71	2.33	.79	7.90
	(c) Schools	-	n/a	n/a	n/a	n/a
	(d) Consolidated Local Government	39.36	n/a	n/a	n/a	n/a
	(2) Capital expenditure out of current revenue					
	(a) Municipal					
	(i) % of total capital expenditure	n/a	n/a	n/a	n/a	n/a
	(ii) % of own source revenue	n/a	n/a	n/a	n/a	n/a
	(b) Utility					
	(i) % of total capital expenditure	n/a	n/a	n/a	n/a	n/a
	(ii) % of own source revenue	n/a	n/a	n/a	n/a	n/a
	(c) Schools					
	(i) % of total capital expenditure	n/a	n/a	n/a	n/a	n/a
	(ii) % of own source revenue	n/a	n/a	n/a	n/a	n/a
	(d) Consolidated Local Government					
	(i) % of total capital expenditure	n/a	n/a	n/a	n/a	n/a
	(ii) % of own source revenue	n/a	n/a	n/a	n/a	n/a
	(3) Specific purpose transfers for capital purposes as a % of consolidated capital expenditure					
	(a) Municipal	n/a	n/a	n/a	n/a	n/a
	(b) Utility	n/a	n/a	n/a	n/a	n/a
	(c) Schools	n/a	n/a	n/a	n/a	n/a
	(d) Consolidated Local Government	n/a	n/a	n/a	n/a	n/a
	(4) Interest on long term debt as a % of consolidated gross general expenditure	10.75	9.41	5.58	5.64	9.26
	(5) Principal repayments as a % of consolidated own source revenue	22.59	6.20	8.56	6.58	12.18

Consolidated Local Government Financial Indicators, 1972/73

Table 1

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
VI	CONSOLIDATED LONG TERM DEBT					
	(1) Millions of dollars					
	(a) Municipal	11735	588067	81119	41274	135706
	(b) Utility	5851	158246	84382	4500	226695
	(c) Schools	-	362677	10526	9743	88338
	(d) Consolidated Local Government	17586	1108990	176027	55517	450739
	(2) Per capita					
	(a) Municipal	245.03	278.00	147.87	315.06	307.35
	(b) Utility	122.17	74.81	153.82	34.35	513.43
	(c) Schools	-	171.45	19.18	74.37	200.07
	(d) Consolidated Local Government	367.20	524.26	320.87	423.78	1020.85
	(3) As a % of consolidated local government debt					
	(a) Municipal	66.73	53.03	46.08	74.34	30.11
	(b) Utility	33.27	14.27	47.94	8.11	50.29
	(c) Schools	-	32.70	5.98	17.55	19.60
	(4) Recoveries from other municipalities	-	-	-	-	-

Consolidated Local Government Financial Indicators, 1973/74

Table 1

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
I SIZE	(1) Population	47891	2118821	563666	130275	442365
	(2) Population per square mile	3214	5684	2581	3249	3644
	(3) Population as a % of provincial population	7.35	27.03	56.82	14.35	26.24
II RELATIVE RESPONSIBILITY	(1) Gross general expenditure (millions of dollars)	14.8	1637.1	298.3	69.9	347.8
	(2) Gross general expenditure per capita (dollars)	309.04	773.93	529.27	536.20	786.24
	(3) As a % of total local gross general expenditure for the province	19.65	36.98	69.95	16.00	35.79
	(4) As a % of consolidated provincial-local expenditure	2.00	15.97	25.32	6.61	15.28

Consolidated Local Government Financial Indicators, 1973/74

Table 1

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
III	METHODS OF FINANCING					
	(1) Real property tax					
	(a) Municipal					
	(i) millions of dollars	4.4	305.2	58.1	11.9	46.1
	(ii) % of total property tax	100.0	52.97	49.38	48.33	51.00
	(iii) % of own source revenue	72.57	27.79	30.38	27.26	21.52
	(iv) % of consolidated gross general revenue	45.34	18.36	67.29	17.25	14.45
	(b) Utility					
	(i) millions of dollars	-	13.0	6.4	-	-
	(ii) % of total property tax	-	2.26	5.41	-	-
	(iii) % of own source revenue	-	1.19	3.33	-	-
	(iv) % of consolidated gross general revenue	-	.78	2.24	-	-
	(c) Schools					
	(i) millions of dollars	-	258.0	53.2	12.7	49.6
	(ii) % of total property tax	-	44.77	45.21	51.67	54.93
	(iii) % of own source revenue	-	23.49	27.81	27.54	23.17
	(iv) % of consolidated gross general revenue	-	15.52	18.71	18.45	15.56
	(d) Consolidated Local Government					
	(i) millions of dollars	4.4	576.2	117.6	24.7	90.4
	(ii) % of total property tax	100.0	100.0	100.0	100.0	100.0
	(iii) % of own source revenue	72.57	52.46	61.52	53.30	42.19
	(iv) % of consolidated gross general revenue	45.34	34.66	41.40	35.78	28.33
	(2) Own source revenue - as a % of consolidated gross general revenue					
	(a) Municipal	62.47	31.80	35.54	33.26	31.69
	(b) Utility	-	19.12	13.43	18.20	27.17
	(c) Schools	-	15.79	22.11	20.17	16.25
	(d) Consolidated Local Government	62.47	66.07	67.29	66.98	67.14



Consolidated Local Government Financial Indicators, 1973/74

Table 1

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
IV	(3) Municipal general purpose transfers (a) % of total transfers (b) % of consolidated gross general revenue	95.49 35.75	8.57 2.80	6.72 1.87	- -	6.03 1.90
	(4) Specific purpose transfers					
	(a) Municipal (i) % of total transfers (ii) % of consolidated gross general revenue	4.51 1.69	21.88 7.14	12.42 3.47	8.09 2.57	14.55 4.58
	(b) Utility (i) % of total transfers (ii) % of consolidated gross general revenue	- -	10.55 3.44	10.34 2.88	32.46 10.30	25.75 8.11
	(c) Schools (i) % of total transfers (ii) % of consolidated gross general revenue	- -	62.21 20.29	71.35 19.90	62.18 19.73	56.40 17.76
	(d) Consolidated Local Government (i) % of total transfers (ii) % of consolidated gross general revenue	4.51 1.69	91.44 29.82	93.28 26.01	100.00 31.74	93.97 29.58
	MEASURES OF FISCAL SUPPORT					
	Specific purpose transfers as a % of expenditure by function					
	General government	-	1.74	2.50	-	-
	Protection	-	2.60	1.21	3.03	.79
	Transportation and communications	.31	31.23	61.59	15.30	15.98
	Education	-	58.30	47.63	50.67	56.91
	Health	-	61.87	91.77	83.72	79.57
	Social welfare )	-	-	-	-	-
	Natural resources	-	-	-	-	-
	Agriculture, trade, industry and tourism	4.37	2.72	-	.20	3.09
	Environment	-	4.05	2.16	4.05	5.14
	Recreation and culture	-	-	-	-	-
	Labour, employment and immigration	-	22.48	7.88	-	3.74
	Housing	-	-	-	-	-
	Transfers to own enterprises	-	-	-	-	-
	Financial services	-	2.47	8.86	-	.29
	Other	-	-	-	-	-
	CONSOLIDATED GROSS GENERAL EXPENDITURE	1.09	30.28	24.77	31.39	27.14

Consolidated Local Government Financial Indicators, 1973/74

Table 1

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
V	METHODS OF CAPITAL FINANCING					
	(1) Capital expenditure as a % of gross general expenditure					
	(a) Municipal	45.49	8.45	7.47	6.73	18.00
	(b) Utility	-	3.18	1.17	1.32	8.63
	(c) Schools	-	n/a	n/a	n/a	n/a
	(d) Consolidated Local Government	45.49	n/a	n/a	n/a	n/a
	(2) Capital expenditure out of current revenue					
	(a) Municipal	n/a	n/a	n/a	n/a	n/a
	(i) % of total capital expenditure	n/a	n/a	n/a	n/a	n/a
	(ii) % of own source revenue	n/a	n/a	n/a	n/a	n/a
	(b) Utility	n/a	n/a	n/a	n/a	n/a
	(i) % of total capital expenditure	n/a	n/a	n/a	n/a	n/a
	(ii) % of own source revenue	n/a	n/a	n/a	n/a	n/a
	(c) Schools	n/a	n/a	n/a	n/a	n/a
	(i) % of total capital expenditure	n/a	n/a	n/a	n/a	n/a
	(ii) % of own source revenue	n/a	n/a	n/a	n/a	n/a
	(d) Consolidated Local Government	n/a	n/a	n/a	n/a	n/a
	(i) % of total capital expenditure	n/a	n/a	n/a	n/a	n/a
	(ii) % of own source revenue	n/a	n/a	n/a	n/a	n/a
	(3) Specific purpose transfers for capital purposes as a % of consolidated capital expenditure					
	(a) Municipal	n/a	n/a	n/a	n/a	n/a
	(b) Utility	n/a	n/a	n/a	n/a	n/a
	(c) Schools	n/a	n/a	n/a	n/a	n/a
	(d) Consolidated Local Government	n/a	n/a	n/a	n/a	n/a
	(4) Interest on long term debt as a % of consolidated gross general expenditure	11.16	5.83	5.49	5.41	9.29
	(5) Principal repayments as a % of consolidated own source revenue	20.00	5.98	8.18	6.60	10.86

Consolidated Local Government Financial Indicators, 1973/74

Table 1

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
VI	CONSOLIDATED LONG TERM DEBT					
	(1) Millions of dollars:					
	(a) Municipal	10778	595042	82247	39548	141057
	(b) Utility	6312	161118	80691	4231	248219
	(c) Schools	-	349227	9510	9861	85806
	(d) Consolidated Local Government	17090	1105387	172448	53640	475082
	(2) Per capita					
	(a) Municipal	225.05	280.83	145.91	303.57	318.87
	(b) Utility	131.79	76.04	143.15	32.47	561.11
	(c) Schools	-	164.82	16.87	75.69	193.97
	(d) Consolidated Local Government	356.84	521.69	305.93	411.73	1073.94
	(3) As a % of consolidated local government debt					
	(a) Municipal	63.07	53.83	47.70	73.73	29.69
	(b) Utility	36.93	14.58	46.79	7.89	52.25
	(c) Schools	-	31.59	5.51	18.38	18.06
	(4) Recoveries from other municipalities	-	-	-	-	-

Consolidated Local Government Financial Indicators, 1974/75

Table 1

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
I SIZE						
	(1) Population	51601	2124085	577923	133500	445691
	(2) Population per square mile	3662	8705	2646	3329	3671
	(3) Population as a % of provincial population	7.78	26.21	57.11	14.70	25.96
II RELATIVE RESPONSIBILITY						
	(1) Gross general expenditure (millions of dollars)	17.4	1842.8	298.3	81.8	436.5
	(2) Gross general expenditure per capita (dollars)	336.33	867.58	516.21	612.64	979.38
	(3) As a % of total local gross general expenditure for the province	14.90	36.43	57.22	16.01	36.39
	(4) As a % of consolidated provincial-local expenditure	1.93	14.95	20.16	7.74	15.27

Consolidated Local Government Financial Indicators, 1974/75

Table 1

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
III	METHODS OF FINANCING					
	(1) Real property tax					
	(a) Municipal					
	(i) millions of dollars	4.6	326.2	70.3	12.6	59.2
	(ii) % of total property tax	100.00	52.24	49.87	47.16	68.33
	(iii) % of own source revenue	70.66	27.33	30.22	24.90	26.28
	(iv) % of consolidated gross general revenue	39.16	17.89	20.92	16.02	15.98
	(b) Utility					
	(i) millions of dollars	-	13.6	6.4	-	-
	(ii) % of total property tax	-	2.17	4.57	-	-
	(iii) % of own source revenue	-	1.14	2.77	-	-
	(iv) % of consolidated gross general revenue	-	.74	1.92	-	-
	(c) Schools					
	(i) millions of dollars	-	284.7	64.2	14.1	33.5
	(ii) % of total property tax	-	45.58	45.56	52.84	38.64
	(iii) % of own source revenue	-	23.85	27.62	27.89	14.86
	(iv) % of consolidated gross general revenue	-	15.61	19.12	17.95	9.04
	(d) Consolidated Local Government					
	(i) millions of dollars	4.6	624.5	141.0	26.7	86.6
	(ii) % of total property tax	100.0	100.0	100.0	100.0	100.0
	(iii) % of own source revenue	70.66	52.32	60.61	52.79	38.46
	(iv) % of consolidated gross general revenue	39.16	34.25	41.95	33.97	23.39
	(2) Own source revenue - as a % of consolidated gross general revenue					
	(a) Municipal	55.41	31.61	37.78	31.82	33.16
	(b) Utility	-	18.61	12.79	17.21	25.33
	(c) Schools	-	15.84	22.41	19.69	9.74
	(d) Consolidated Local Government	55.41	65.46	69.22	64.34	60.81



Consolidated Local Government Financial Indicators, 1974/75

Table 1

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
	(3) Municipal general purpose transfers					
	(a) % of total transfers	96.58	9.65	6.51	4.66	4.95
	(b) % of consolidated gross general revenue	43.00	3.20	1.68	1.61	1.88
	(4) Specific purpose transfers					
	(a) Municipal					
	(i) % of total transfers	3.42	20.38	15.48	5.63	11.33
	(ii) % of consolidated gross general revenue	1.52	6.75	3.99	1.94	4.31
	(b) Utility					
	(i) % of total transfers	-	14.08	12.61	30.82	25.67
	(ii) % of consolidated gross general revenue	-	4.67	3.26	10.63	9.76
	(c) Schools					
	(i) % of total transfers	-	59.56	66.31	59.94	60.04
	(ii) % of consolidated gross general revenue	-	19.76	17.11	20.67	22.83
	(d) Consolidated Local Government					
	(i) % of total transfers	3.42	90.35	93.49	95.34	95.05
	(ii) % of consolidated gross general revenue	1.52	29.98	24.13	32.88	36.14
IV	MEASURES OF FISCAL SUPPORT					
	Specific purpose transfers as a % of expenditure by function					
	General government	-	.03	2.38	1.50	-
	Protection	-	2.68	.98	11.26	.70
	Transportation and communications	-	35.46	14.62	3.95	18.64
	Education	-	57.48	43.50	53.73	70.89
	Health	-	53.98	110.82	86.99	90.14
	Social welfare )	-	-	-	-	-
	Natural resources	-	-	-	-	-
	Agriculture, trade, industry and tourism	-	6.60	-	-	-
	Environment	-	3.01	12.73	5.48	1.33
	Recreation and culture	-	-	-	-	-
	Labour, employment and immigration	-	31.03	15.59	-	22.55
	Housing	-	-	-	-	-
	Transfers to own enterprises	-	-	-	-	-
	Financial services	-	.07	12.47	.07	.25
	Other	-	-	-	-	-
	CONSOLIDATED GROSS GENERAL EXPENDITURE	1.03	29.66	24.03	31.58	30.66

Consolidated Local Government Financial Indicators, 1974/75

Table 1

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
V	METHODS OF CAPITAL FINANCING					
	(1) Capital expenditure as a % of gross general expenditure					
	(a) Municipal	35.14	9.60	8.65	9.41	14.76
	(b) Utility	-	3.59	.81	1.15	12.10
	(c) Schools	-	n/a	n/a	n/a	n/a
	(d) Consolidated Local Government	35.14	n/a	n/a	n/a	n/a
	(2) Capital expenditure out of current revenue					
	(a) Municipal	n/a	n/a	n/a	n/a	n/a
	(i) % of total capital expenditure	n/a	n/a	n/a	n/a	n/a
	(ii) % of own source revenue	n/a	n/a	n/a	n/a	n/a
	(b) Utility	n/a	n/a	n/a	n/a	n/a
	(i) % of total capital expenditure	n/a	n/a	n/a	n/a	n/a
	(ii) % of own source revenue	n/a	n/a	n/a	n/a	n/a
	(c) Schools	n/a	n/a	n/a	n/a	n/a
	(i) % of total capital expenditure	n/a	n/a	n/a	n/a	n/a
	(ii) % of own source revenue	n/a	n/a	n/a	n/a	n/a
	(d) Consolidated Local Government	n/a	n/a	n/a	n/a	n/a
	(i) % of total capital expenditure	n/a	n/a	n/a	n/a	n/a
	(ii) % of own source revenue	n/a	n/a	n/a	n/a	n/a
	(3) Specific purpose transfers for capital purposes as a % of consolidated capital expenditure					
	(a) Municipal	n/a	n/a	n/a	n/a	n/a
	(b) Utility	n/a	n/a	n/a	n/a	n/a
	(c) Schools	n/a	n/a	n/a	n/a	n/a
	(d) Consolidated Local Government	n/a	n/a	n/a	n/a	n/a
	(4) Interest on long term debt as a % of consolidated gross general expenditure	10.06	5.47	5.66	4.91	7.83
	(5) Principal repayments as a % of consolidated own source revenue	20.29	5.57	7.12	5.92	11.45

Consolidated Local Government Financial Indicators, 1974/75

Table 1

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
VI	CONSOLIDATED LONG TERM DEBT					
	(1) Millions of dollars					
	(a) Municipal	13900	625531	85386	37638	151028
	(b) Utility	7970	162463	88591	5876	309498
	(c) Schools	-	340449	8490	10011	82800
	(d) Consolidated Local Government	21870	1128443	182467	53525	543317
	(2) Per capita					
	(a) Municipal	272.54	294.49	147.75	281.93	338.86
	(b) Utility	156.27	76.48	153.29	44.01	694.40
	(c) Schools	-	160.27	14.69	74.98	185.77
	(d) Consolidated Local Government	428.81	531.24	315.73	400.92	1219.03
	(3) As a % of consolidated local government debt					
	(a) Municipal	63.56	55.43	46.80	70.32	27.80
	(b) Utility	36.44	14.40	48.55	10.98	56.96
	(c) Schools	-	30.17	4.65	18.70	15.24
	(4) Recoveries from other municipalities	-	-	-	-	-



Municipal Financial Indicators, 1972/73

Table 2

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
I	RELATIVE RESPONSIBILITY					
	(1) Gross general expenditure (millions of dollars)	11.6	636.2	117.1	25.8	145.6
	(2) Gross general expenditure per capita (dollars)	243.16	300.77	213.46	197.31	329.81
	(3) As a % of total local gross general expenditure for the province	17.35	14.81	27.66	6.49	16.08
	(4) As a % of consolidated provincial-local expenditure	1.84	6.86	10.75	2.81	7.27
II	METHODS OF FINANCING					
	(1) Real property tax					
	(a) millions of dollars	3.3	304.9	48.6	10.9	39.0
	(b) % of total property tax	100.00	100.00	100.00	100.00	100.00
	(c) % of own source revenue	70.29	60.49	53.00	50.72	45.75
	(d) % of gross general revenue	38.87	46.50	44.29	43.14	35.49
	(2) Municipal own source revenue - as a % of gross general revenue	55.30	76.87	83.57	85.06	77.57
	(3) General purpose transfers					
	(a) % of total transfers	85.36	13.13	43.26	-	46.44
	(b) % of gross general revenue	38.08	2.64	4.68	-	8.49
	(4) Specific purpose transfers					
	(a) % of total transfers	14.64	86.87	56.74	100.0	53.56
	(b) % of gross general revenue	6.53	17.48	6.14	8.55	9.79



Municipal Financial Indicators, 1972/73

Table 2

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
III	MEASURES OF FISCAL SUPPORT					
	Specific purpose transfers as a % of expenditure by function					
	General government	-	1.4	.8	-	1.6
	Protection	-	8.1	-	2.2	14.0
	Transportation and communications	6.2	37.5	.2	28.4	-
	Education	-	-	-	-	-
	Health	-	56.7	73.8	19.1	41.2
	Social welfare	-	-	-	-	-
	Natural resources	-	-	-	-	-
	Agriculture, trade, industry and tourism	6.9	2.3	-	-	-
	Environment	9.5	4.0	.3	3.4	4.8
	Recreation and culture	-	-	-	-	-
	Labour, employment and immigration	-	5.0	.8	.5	4.9
	Housing	-	-	-	-	-
	Transfers to own enterprises	-	-	-	-	-
	Financial services	-	157.5	-	-	-
	Other	-	18.0	5.7	8.3	7.3
	GROSS GENERAL EXPENDITURE	4.7				
IV	METHODS OF CAPITAL FINANCING					
	(1) Capital expenditure as a % of gross general expenditure	39.66	18.01	17.37	21.89	30.90
	(2) Capital expenditure out of current revenue					
	(a) % of total capital expenditure		Not available at this time			
	(b) % of own source revenue					
	(3) Specific purpose transfers for capital purposes as a % of capital expenditure	12.09	22.95	9.83	28.30	11.40
	(4) Interest on long term debt as a % of gross general expenditure	10.75	9.41	11.37	9.98	16.27
	(5) Principal repayments as a % of own source revenue	22.59	7.54	10.78	8.61	12.19

Municipal Financial Indicators, 1972/73

Table 2

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
V	IMPACT OF SELF-SUSTAINING OPERATIONS					
	(1) Public transit					
	(a) total own source revenue - millions of dollars	-	96.1	17.4	1.5	8.8
	- as a % of revenue	-	75.62	95.75	65.75	79.23
	(b) municipal contributions - as a % of revenue	-	3.90	-	34.25	20.77
	(c) transfers from other levels of government	-				
	- as a % of revenue	-	20.48	4.25	-	-
	(d) expenditure - millions of dollars	-	128.0	18.4	2.0	12.0
	- transfers to municipality	-	-	-	-	-
	- to cover debt repayments	-	14.4	2.2	.1	.6
	- as revenue for municipality	-	1.6	-	-	.2
	(e) net contribution by agency to the municipality	-	16.0	2.2	.1	.8
	(2) Electricity					
	(a) total own source revenue - millions of dollars	-	192.2	19.0	10.2	29.1
	- as a % of revenue	-	98.01	97.28	100.0	99.74
	(b) municipal contributions - as a % of revenue	-	1.99	-	-	-
	(c) transfers from other levels of government	-				
	- as a % of revenue	-	-	2.72	-	.26
	(d) expenditure - millions of dollars	-	175.0	21.3	8.8	36.7
	- transfers to municipality	-	-	-	-	-
	- to cover debt repayments	-	4.3	5.7	-	5.8
	- as revenue for municipality	-	-	.6	3.6	9.6
	- transfers from municipality	-	-	.5	-	-
	(e) net contribution by agency to the municipality	-	4.3	5.8	3.6	15.4

Municipal Financial Indicators, 1972/73

Table 2

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
(3)	Steam and central heating					
	(a) total own source revenue - millions of dollars	-	-	1.1	-	-
	- as a % of revenue	-	-	90.41	-	-
	(b) municipal contributions - as a % of revenue	-	-	9.59	-	-
	(c) transfers from other levels of government	-	-	-	-	-
	- as a % of revenue	-	-	-	-	-
	(d) expenditure - millions of dollars	-	-	1.2	-	-
	- transfers to municipality	-	-	-	-	-
	- to cover debt repayments	-	-	.1	-	-
	- as revenue for municipality	-	-	.1	-	-
	- transfers from municipality	-	-	.1	-	-
	(e) net contribution by agency to the municipality	-	-	.1	-	-
(4)	Telephone					
	(a) total own source revenue - millions of dollars	-	-	-	-	24.9
	- as a % of revenue	-	-	-	-	100.00
	(b) municipal contributions - as a % of revenue	-	-	-	-	-
	(c) transfers from other levels of government	-	-	-	-	-
	- as a % of revenue	-	-	-	-	31.5
	(d) expenditure - millions of dollars	-	-	-	-	-
	- transfers to municipality	-	-	-	-	6.9
	- to cover debt repayments	-	-	-	-	3.7
	- as revenue for municipality	-	-	-	-	-
	- transfers from municipality	-	-	-	-	10.6
	(e) net contribution by agency to the municipality	-	-	-	-	-
(5)	Airport					
	(a) total own source revenue - millions of dollars	-	-	-	-	1.8
	- as a % of revenue	-	-	-	-	100.00
	(b) municipal contributions - as a % of revenue	-	-	-	-	-
	(c) transfers from other levels of government	-	-	-	-	-
	- as a % of revenue	-	-	-	-	1.3
	(d) expenditure - millions of dollars	-	-	-	-	-
	- transfers to municipality	-	-	-	-	-
	- to cover debt repayments	-	-	-	-	-
	- as revenue for municipality	-	-	-	-	-
	- transfers from municipality	-	-	-	-	-
	(e) net contribution by agency to the municipality	-	-	-	-	-

Municipal Financial Indicators, 1972/73

Table 2

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
VI	LONG TERM DEBT					
	(1) millions of dollars	11735	588067	81119	41274	135706
	(2) per capita (dollars)	245.03	278.00	147.87	315.06	307.35
	(3) recoveries from own agencies (millions of dollars)	-	-	-	-	-
	(4) recoveries from other municipalities	-	-	-	-	-
	(5) total recoveries	-	-	-	-	-
	(6) net per capita (1) - (3)	-	-	-	-	-

Municipal Financial Indicators, 1973/74

Table 2

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
<b>I RELATIVE RESPONSIBILITY</b>						
(1)	Gross general expenditure (millions of dollars)	14.8	675.5	136.6	27.4	145.1
(2)	Gross general expenditure per capita (dollars)	309.04	318.81	242.35	210.71	327.95
(3)	As a % of total local gross general expenditure for the province	19.65	15.26	32.03	6.29	14.93
(4)	As a % of consolidated provincial-local expenditure	2.00	6.59	11.60	2.60	6.37
<b>II METHODS OF FINANCING</b>						
(1)	Real property tax					
(a)	millions of dollars	4.4	305.2	58.1	11.9	46.1
(b)	% of total property tax	100.00	100.00	100.00	100.00	100.00
(c)	% of own source revenue	72.57	57.74	57.53	51.88	45.59
(d)	% of gross general revenue	45.34	42.56	46.89	45.07	36.53
(2)	Municipal own source revenue - as a % of gross general revenue	62.47	73.72	81.51	86.87	80.14
(3)	General purpose transfers					
(a)	% of total transfers	95.49	28.15	35.10	-	29.32
(b)	% of gross general revenue	35.75	6.48	4.30	-	4.80
(4)	Specific purpose transfers					
(a)	% of total transfers	4.51	71.85	64.90	100.00	70.68
(b)	% of gross general revenue	1.69	16.54	7.95	6.71	11.58



Municipal Financial Indicators, 1973/74

Table 2

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
III	MEASURES OF FISCAL SUPPORT					
	Specific purpose transfers as a % of expenditure by function					
	General government	-	1.7	2.4	-	-
	Protection	-	2.6	1.2	3.0	.7
	Transportation and communications	.3	36.2	14.9	22.0	-
	Education	-	-	-	-	-
	Health	-	58.7	90.1	16.7	71.1
	Social welfare	-	-	-	-	-
	Natural resources	-	-	-	-	-
	Agriculture, trade, industry and tourism	4.4	2.7	-	.1	3.0
	Environment	-	4.0	2.1	4.0	5.1
	Recreation and culture	-	-	-	-	-
	Labour, employment and immigration	-	22.4	7.8	-	3.7
	Housing	-	-	-	-	-
	Transfers to own enterprises	-	-	-	-	-
	Financial services	1.09	267.6	41.3	-	22.8
	Other:	-	17.6	7.2	6.5	10.0
	GROSS GENERAL EXPENDITURE					
IV	METHODS OF CAPITAL FINANCING					
	(1) Capital expenditure as a % of gross general expenditure	45.49	20.49	16.31	17.16	43.14
	(2) Capital expenditure out of current revenue					
	(a) % of total capital expenditure		Not available at this time			
	(b) % of own source revenue					
	(3) Specific purpose transfers for capital purposes as a % of capital expenditure	2.41	22.14	22.51	18.10	11.41
	(4) Interest on long term debt as a % of gross general expenditure	11.16	9.17	11.37	9.15	17.53
	(5) Principal repayments as a % of own source revenue	20.00	7.34	10.63	8.22	11.44

Municipal Financial Indicators, 1973/74

Table 2

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
V	IMPACT OF SELF-SUSTAINING OPERATIONS					
	(1) Public transit					
	(a) total own source revenue - millions of dollars	-	95.6	17.2	1.8	9.0
	- as a % of revenue	-	68.47	89.19	80.13	74.81
	(b) municipal contributions - as a % of revenue	-	9.20	-	19.87	23.33
	(c) transfers from other levels of government	-				
	- as a % of revenue	-	22.33	10.81	-	1.86
	(d) expenditure - millions of dollars	-	128.3	18.9	2.4	13.1
	- transfers to municipality	-	-	-	-	-
	- to cover debt repayments	-	14.5	2.2	.1	.6
	- as revenue for municipality	-	1.5	-	-	.1
	(e) net contribution by agency to the municipality	-	16.0	2.2	.1	.7
	(2) Electricity					
	(a) total own source revenue - millions of dollars	-	221.8	19.6	10.3	36.6
	- as a % of revenue	-	98.02	97.24	100.00	100.00
	(b) municipal contributions - as a % of revenue	-	1.98	2.76	-	-
	(c) transfers from other levels of government	-				
	- as a % of revenue	-	-	-	-	-
	(d) expenditure - millions of dollars	-	204.0	21.3	8.9	43.2
	- transfers to municipality	-	-	-	-	-
	- to cover debt repayments	-	4.1	4.5	-	6.8
	- as revenue for municipality	-	-	.6	3.4	10.9
	- transfers from municipality	-	-	.5	-	-
	(e) net contribution by agency to the municipality	-	4.1	4.6	3.4	17.7

Municipal Financial Indicators, 1973/74

Table 2

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
(3)	Steam and central heating					
	(a) total own source revenue - millions of dollars	-	-	1.0	-	-
	- as a % of revenue	-	-	90.22	-	-
	(b) municipal contributions - as a % of revenue	-	-	9.78	-	-
	(c) transfers from other levels of government	-	-	-	-	-
	- as a % of revenue	-	-	-	-	-
	(d) expenditure - millions of dollars	-	-	1.2	-	-
	- transfers to municipality	-	-	-	-	-
	- to cover debt repayments	-	-	.1	-	-
	- as revenue for municipality	-	-	.1	-	-
	- transfers from municipality	-	-	.1	-	-
	(e) net contribution by agency to the municipality	-	-	.1	-	-
(4)	Telephone					
	(a) total own source revenue - millions of dollars	-	-	-	-	36.7
	- as a % of revenue	-	-	-	-	100.00
	(b) municipal contributions - as a % of revenue	-	-	-	-	-
	(c) transfers from other levels of government	-	-	-	-	-
	- as a % of revenue	-	-	-	-	-
	(d) expenditure - millions of dollars	-	-	-	-	39.6
	- transfers to municipality	-	-	-	-	-
	- to cover debt repayments	-	-	-	-	8.6
	- as revenue for municipality	-	-	-	-	3.9
	- transfers from municipality	-	-	-	-	-
	(e) net contribution by agency to the municipality	-	-	-	-	12.5
(5)	Airport					
	(a) total own source revenue - millions of dollars	-	-	-	-	2.1
	- as a % of revenue	-	-	-	-	100.00
	(b) municipal contributions - as a % of revenue	-	-	-	-	-
	(c) transfers from other levels of government	-	-	-	-	-
	- as a % of revenue	-	-	-	-	-
	(d) expenditure - millions of dollars	-	-	-	-	1.0
	- transfers to municipality	-	-	-	-	-
	- to cover debt repayments	-	-	-	-	-
	- as revenue for municipality	-	-	-	-	-
	- transfers from municipality	-	-	-	-	-
	(e) net contribution by agency to the municipality	-	-	-	-	-

Municipal Financial Indicators, 1973/74

Table 2

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
VI	LONG TERM DEBT					
	(1) millions of dollars	10778	595042	82247	39548	141057
	(2) per capita (dollars)	225.05	280.83	145.91	303.57	318.87
	(3) recoveries from own agencies (millions of dollars)	-	-	-	-	-
	(4) recoveries from other municipalities	-	-	-	-	-
	(5) total recoveries	-	-	-	-	-
	(6) net per capita (1) - (3)	-	-	-	-	-

Municipal Financial Indicators, 1974/75

Table 2

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
I	RELATIVE RESPONSIBILITY					
	(1) Gross general expenditure (millions of dollars)	17.4	787.2	158.1	33.8	175.8
	(2) Gross general expenditure per capita (dollars)	336.33	370.58	273.56	252.99	394.37
	(3) As a % of total local gross general expenditure for the province	14.9	15.56	30.32	6.61	14.66
	(4) As a % of consolidated provincial-local expenditure	1.93	6.38	10.68	2.56	6.15
II	METHODS OF FINANCING					
	(1) Real property tax					
	(a) millions of dollars	4.6	326.2	70.3	12.6	59.2
	(b) % of total property tax	100.00	100.00	100.00	100.00	100.00
	(c) % of own source revenue	70.66	56.60	55.37	50.32	48.19
	(d) % of gross general revenue	39.16	41.60	45.26	42.55	39.44
	(2) Municipal own source revenue - as a % of gross general revenue	55.41	73.51	81.74	84.55	81.84
	(3) General purpose transfers					
	(a) % of total transfers	96.58	32.16	29.61	45.32	30.40
	(b) % of gross general revenue	43.00	7.44	3.63	4.27	4.65
	(4) Specific purpose transfers					
	(a) % of total transfers	3.42	67.84	70.39	54.68	69.60
	(b) % of gross general revenue	1.52	15.70	8.64	9.42	10.63



Municipal Financial Indicators, 1974/75

Table 2

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
III	MEASURES OF FISCAL SUPPORT					
	Specific purpose transfers as a % of expenditure by function					
	General government protection	-	-	2.4	1.5	-
	Transportation and communications	-	2.6	1.0	11.2	.6
	Education	-	33.8	10.8	1.9	15.1
	Health	-	-	-	-	-
	Social welfare	-	50.0	116.4	17.5	93.8
	Natural resources	-	-	-	-	-
	Agriculture, trade, industry and tourism	-	-	-	-	-
	Environment	-	6.6	-	-	-
	Recreation and culture	-	3.0	12.7	6.2	1.3
	Labour, employment and immigration	-	-	-	-	-
	Housing	-	31.0	15.6	-	22.5
	Transfers to own enterprises	-	-	-	-	-
	Financial services	-	-	-	-	-
	Other	-	21.4	59.7	16.0	39.6
	GROSS GENERAL EXPENDITURE	1.0	15.6	8.5	4.5	9.0
IV	METHODS OF CAPITAL FINANCING					
	(1) Capital expenditure as a % of gross general expenditure	18.04	22.23	18.38	22.77	36.65
	(2) Capital expenditure out of current revenue					
	(a) % of total capital expenditure		Not available at this time			
	(b) % of own source revenue					
	(3) Specific purpose transfers for capital purposes as a % of capital expenditure	n/a	22.88	18.86	n/a	7.65
	(4) Interest on long term debt as a % of gross general expenditure	10.06	8.60	11.48	8.07	15.47
	(5) Principal repayments as a % of own source revenue	20.29	7.06	9.05	7.80	10.57

Municipal Financial Indicators, 1974/75

Table 2

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
V	IMPACT OF SELF-SUSTAINING OPERATIONS					
	(1) Public transit					
	(a) total own source revenue - millions of dollars	-	81.6	18.4	2.2	10.4
	- as a % of revenue	-	57.58	81.45	84.01	55.04
	(b) municipal contributions - as a % of revenue	-	10.32	-	5.66	14.83
	(c) transfers from other levels of government	-	32.10	18.55	10.32	30.13
	- as a % of revenue	-	153.4	21.4	2.8	20.1
	(d) expenditure - millions of dollars	-	-	-	-	-
	- transfers to municipality	-	15.1	2.3	.1	.5
	- to cover debt repayments	-	1.6	-	-	.2
	- as revenue for municipality	-	16.7	2.3	.1	.7
	(e) net contribution by agency to the municipality	-				
	(2) Electricity					
	(a) total own source revenue - millions of dollars	-	243.4	23.1	10.9	39.3
	- as a % of revenue	-	98.02	97.24	100.00	99.76
	(b) municipal contributions - as a % of revenue	-	1.98	2.76	-	-
	(c) transfers from other levels of government	-	-	-	-	.24
	- as a % of revenue	-	220.5	22.8	9.4	52.3
	(d) expenditure - millions of dollars	-	-	-	-	-
	- transfers to municipality	-	3.7	6.3	-	7.6
	- to cover debt repayments	-	-	.7	3.7	11.3
	- as revenue for municipality	-	-	.7	-	-
	- transfers from municipality	-	3.7	6.3	3.7	18.9
	(e) net contribution by agency to the municipality	-				

Municipal Financial Indicators, 1974/75

Table 2

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
(3)	Steam and central heating					
	(a) total own source revenue - millions of dollars	-	-	1.2	-	-
	- as a % of revenue	-	-	90.26	-	-
	(b) municipal contributions - as a % of revenue	-	-	9.74	-	-
	(c) transfers from other levels of government	-	-	-	-	-
	- as a % of revenue	-	-	-	-	-
	(d) expenditure - millions of dollars	-	-	1.2	-	-
	- transfers to municipality	-	-	-	-	-
	- to cover debt repayments	-	-	-	-	-
	- as revenue for municipality	-	-	.1	-	-
	- transfers from municipality	-	-	-	-	-
	(e) net contribution by agency to the municipality	-	-	-	-	-
(4)	Telephone					
	(a) total own source revenue - millions of dollars	-	-	-	-	38.4
	- as a % of revenue	-	-	-	-	100.00
	(b) municipal contributions - as a % of revenue	-	-	-	-	-
	(c) transfers from other levels of government	-	-	-	-	-
	- as a % of revenue	-	-	-	-	56.4
	(d) expenditure - millions of dollars	-	-	-	-	-
	- transfers to municipality	-	-	-	-	10.0
	- to cover debt repayments	-	-	-	-	4.6
	- as revenue for municipality	-	-	-	-	-
	- transfers from municipality	-	-	-	-	14.6
	(e) net contribution by agency to the municipality	-	-	-	-	-
(5)	Airport					
	(a) total own source revenue - millions of dollars	-	-	-	-	2.6
	- as a % of revenue	-	-	-	-	100.00
	(b) municipal contributions - as a % of revenue	-	-	-	-	-
	(c) transfers from other levels of government	-	-	-	-	-
	- as a % of revenue	-	-	-	-	4.8
	(d) expenditure - millions of dollars	-	-	-	-	-
	- transfers to municipality	-	-	-	-	.1
	- to cover debt repayments	-	-	-	-	-
	- as revenue for municipality	-	-	-	-	-
	- transfers from municipality	-	-	-	-	-
	(e) net contribution by agency to the municipality	-	-	-	-	.1

Municipal Financial Indicators, 1974/75

Table 2

No.	Indicator	Moncton	Toronto	Winnipeg	Saskatoon	Edmonton
VI	LONG TERM DEBT					
	(1) millions of dollars	13900	625531	85386	37638	151029
	(2) per capita (dollars)	272.54	294.49	152.73	281.93	338.86
	(3) recoveries from own agencies (millions of dollars)	-	-	-	-	-
	(4) recoveries from other municipalities	-	-	-	-	-
	(5) total recoveries	-	-	-	-	-
	(6) net per capita (1) - (3)	-	-	-	-	-





Disaggregation of Federal and Provincial  
Personal Income Taxes  
to Selected Urban Regions



DISAGGREGATION OF FEDERAL AND PROVINCIAL  
PERSONAL INCOME TAXES  
TO SELECTED URBAN REGIONS

This study was prepared for the Tri-Level Task Force on Public Finance by Geert de Koning.

Technical assistance in the preparation of the study was provided by members of the Task Force but it should not necessarily be regarded as representing a consensus view of the Task Force members or of the governments they serve.



DISAGGREGATION OF FEDERAL AND PROVINCIAL PERSONAL INCOME TAXES  
TO SELECTED URBAN REGIONS

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DISAGGREGATION OF FEDERAL AND PROVINCIAL PERSONAL INCOME TAXES  
TO SELECTED URBAN REGIONS

Overview and Summary

The disaggregation of federal and provincial personal income taxes to selected urban regions is one of the Special Studies identified by the Tri-Level Task Force on Public Finance. The term disaggregation is used to convey the notion of estimating the amounts of federal and provincial personal income taxes raised or generated in urban areas. Since such a study is new in Canada, the Tri-Level Task Force authorized a preliminary research study of the subject for the years 1972/73 and 1973/74 for five selected cities; City of Moncton, Municipality of Metropolitan Toronto, City of Winnipeg, City of Saskatoon and City of Edmonton.

The purpose of the study was to find what could or could not be done with respect to a disaggregation of personal income taxes to selected cities.

The distinction between taxes raised and taxes generated in urban areas is crucial to the purpose of the study. Allocation of federal and provincial personal income taxes raised in urban areas may be interpreted as a disaggregation of personal income taxes to place of residence. In contrast, estimating the relative shares of personal income taxes generated in urban areas must take into consideration places where income is earned. In urban regions, often characterized by complex commuting patterns, the amounts allocated on either basis

are likely to be different.

On the basis of presently available information the choice of allocation basis was effectively limited to place of residence. Estimation of personal income taxes generated in urban areas is not possible, within a reasonable margin of error, from available information on tax collections. However, personal income taxes can be disaggregated to urban areas using Revenue Canada Taxation Statistics (Green Book) data on taxes payable from cities. Considering the manner in which these statistics are prepared, the resulting disaggregation reflects place of residence rather than the location where income is earned.

The "taxation year" method, developed for the purpose of this study, allocates federal and provincial personal income tax revenues to selected cities after those fiscal year revenues have been disaggregated into their taxation year components.<sup>1</sup> Ratios calculated from the Green Book estimates of taxes payable are then applied to these taxation year components of fiscal year revenues.

Given the adopted allocation basis, essentially place of residence, the results obtained with the taxation year method are believed to be accurate within a five percent margin of error. This margin of error combines the effects of different types of errors in source data and possible additional errors introduced by the method used. Included in the latter are certain adjustments made to source data, in particular boundary adjustments, and the assumptions made for estimating taxation

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<sup>1</sup> See Section II, Overview of Problems



year components of federal personal income taxes. For provincial governments these taxation year components could be accurately determined.

To summarize, the results of this study are set out in three Tables. First, the personal income tax revenues of the federal government and five provinces are set out in Table 1. Next, Table 2 summarizes the results of the disaggregation, giving both the dollar amounts and the percentages of federal and provincial personal income taxes raised in the five selected cities. The same data is also summarized on a per capita basis (Table 3) as set out below.

		<u>Per Capita</u>	
		<u>Federal</u>	<u>Provincial</u>
		(in dollars)	
A	<u>Fiscal 1972/73</u>		
	Moncton	345	137
	Toronto	637	195
	Winnipeg	443	187
	Saskatoon	367	118
	Edmonton	479	173
B	<u>Fiscal 1973/74</u>		
	Moncton	361	178
	Toronto	701	227
	Winnipeg	479	208
	Saskatoon	423	157
	Edmonton	527	205



## Section 1 - Introduction

The disaggregation of federal and provincial income taxes to selected urban regions is one of the Special Studies identified by the Tri-Level Task Force on Public Finance.<sup>1</sup> Since such a study is new in Canada, the Task Force authorized a preliminary research of the subject for the years 1972/73 and 1973/74, emphasizing the pilot nature of the project.

The pilot nature of the project is reflected in the special emphasis on the feasibility of disaggregating federal and provincial personal income taxes to selected urban regions. To answer this question, only a limited number of urban regions needed to be studied and five cities were selected for this and other Special Studies included in the Interim Report. The five cities selected are:

City of Moncton

Municipality of Metropolitan Toronto

City of Winnipeg

City of Saskatoon

City of Edmonton

Given the cities selected, personal income tax revenues of only the provinces in which these cities are located - New Brunswick, Ontario, Manitoba, Saskatchewan and Alberta - are analyzed in this study. In addition, the federal personal income tax is analyzed and both federal and provincial personal income taxes for these five provinces are disaggregated to the five selected cities.

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<sup>1</sup>

In this paper, the Tri-Level Task Force on Public Finance is generally referred to as the Tri-Level Task Force

### The Meaning of the Term Disaggregation

Technically, the term disaggregation refers to a breaking down of a total into its component parts, as well as any methods used for estimating the relative shares involved. Since an accepted methodology for the disaggregation of personal income taxes to urban regions does not exist, the technical meaning of the term may not be fully established. In this report the term disaggregation is used to convey the notion of estimating the amounts of federal and provincial personal income taxes raised or generated in selected urban areas.

The distinction between taxes raised or generated in urban areas is significant both in terms of methodology and the relative shares of federal and provincial personal income taxes allocated to these urban areas. Estimation of personal income taxes raised in urban areas could be based primarily on place of residence of tax filers, while estimation of taxes generated would need to focus on (taxable) incomes generated in cities.

The shares of federal and provincial personal income taxes allocated to cities on these different bases would not likely be the same. Cities generally provide places of work far in excess of their housing capacity. Furthermore, many other factors, such as changing industrial technology, changing lifestyles, housing preferences and costs of housing may result, within relatively short periods of time, in significant changes in the distribution of places of work and places of living within the urban region. Thus a complex pattern of commuting

becomes an almost unavoidable urban phenomenon, with consequent stresses on transportation and the many other public services provided in urban areas.

The delivery and financing of public services in urban areas similarly have become complex issues involving all three levels of government in different capacities. While this entails many unresolved questions, it is in the context of a tri-level financing of public services in urban areas that a disaggregation of federal and personal income taxes to urban areas becomes a meaningful exercise. At the same time, the choice of allocation basis - place of residence and/or place of work - is crucial to the purpose of the study.

The issues raised above are related to but of a different nature than those which have been examined in this study. This study report reflects a pragmatic approach aimed at establishing what can or cannot be done on the basis of presently available information. In addition, the study considers the accuracy of results obtained in this way.

Briefly, on the basis of presently available information, federal and provincial personal income taxes can be disaggregated using Revenue Canada Taxation Statistics (Green Book) data on personal income taxes payable from cities. These statistics are prepared on the basis of mailing address of tax returns filed and reflect place of residence more than place of work.



### The Definition of Personal Income Taxes

The Tri-Level Task Force has adopted the concepts and terminology of Statistics Canada's Canadian System of Government Financial Management Statistics, where personal income taxes are defined as encompassing all levies on income of individuals, including any special levies such as surcharges on income tax, social development taxes and personal income taxes of the federal Old Age Security Fund.

In fact, the federal government collects the personal income tax levied by all provinces, except Quebec, and makes monthly remittances to the provinces concerned. Following the Financial Management Statistics manual, federal income tax revenue is the total of all personal income taxes collected by the federal government, less any refunds made and less the amounts credited to provincial governments.

Similarly, personal income tax revenue of provincial governments, except Quebec, is the sum total of amounts received from the federal government. Remittances are made in the first instance on the basis of estimates of provincial personal income taxes assessed, allowing for a final adjustment payment at a later date. These adjustment payments are included in the tax revenue of the fiscal year in which the payment is received.

The personal income tax concept adopted by the Tri-Level Task Force has the implication that the Tri-Level Task Force statistics on federal and provincial personal income tax revenues generally coincide with the amounts reported in the Public Accounts of federal and provincial

governments. However, there are differences, as is indicated in Table 1, which summarizes the data prepared by the Tri-Level Task Force on the Government of Canada and the five selected provinces, for fiscal years 1972/73 and 1973/74. Any differences with the Public Accounts of these governments are footnoted with the Table.

Table 1  
Personal Income Taxes, 1972/73 and 1973/74  
Canada and Selected Provinces  
(millions of dollars)

	1972/73	1973/74
Canada	8378.4 <sup>1</sup>	9225.8 <sup>2</sup>
New Brunswick	59.2	81.2 <sup>3</sup>
Ontario	1204.8	1417.6 <sup>4</sup>
Manitoba	139.6	159.9 <sup>5</sup>
Saskatchewan	75.2	104.9 <sup>6</sup>
Alberta	232.0	284.5 <sup>6</sup>

- <sup>1</sup> Included are the revenues reported in the federal Public Accounts as: personal income tax, personal income tax credited to the Old Age Security Fund and social development tax
- <sup>2</sup> Included are the revenues reported in the federal Public Accounts as: personal income tax and personal income tax credited to the Old Age Security Fund
- <sup>3</sup> This figure agrees with the amount reported in New Brunswick Public Accounts but it includes \$1.2 million of non-personal income tax revenues. For details see Table 7A and corresponding Reference Note
- <sup>4</sup> Includes \$181.8 million in Ontario tax credits. Ontario Public Accounts are exclusive of these tax credits
- <sup>5</sup> Includes \$23.5 million in Manitoba tax credits. Manitoba Public Accounts also include these tax credits
- <sup>6</sup> These figures differ from the amounts reported in Saskatchewan and Alberta Public Accounts. Corrections have been made for the supposed inclusion of Revenue Guarantee payments under the Federal-Provincial Fiscal Arrangements Act. For further details see also Table 7D and 7E, and the corresponding Reference Notes to those Tables

Source: Tri-Level Database, Tri-Level Task Force on Public Finance

### The Approach Taken

To disaggregate the revenues listed in Table 1 to the five selected cities, two approaches were examined.

Initially, an attempt was made to determine whether a disaggregation could be achieved on the basis of measuring the cash flows involved. This would require an identification of the geographic areas from which personal income tax payments originate, making a distinction between deductions at source, direct payments and refunds.

However, this approach faced some serious problems. Specifically, deductions at source include certain non-tax payments such as employer and employee contributions to Canada Pension Plan and Unemployment Insurance Commission. Although these non-tax revenues can be netted out of total source deductions received, netting these payments out of source deductions by area where deductions originate proved impossible.

Furthermore, deductions at source are made by employers on behalf of employees who do not necessarily live, or even work, in the same place from which the payment is made. Identification of both place of work and residence is not possible on the basis of information available to the Department of Revenue. Similar problems exist with direct payments and refunds.

In other words, it became evident that data acquisition would be extremely difficult while the resulting information could not be related to the federal and provincial personal income concepts underlying both

Public Accounts and Statistics Canada's Financial Management series. Accordingly, this approach was abandoned.

The second approach is based on the analysis of individual tax returns published annually by Revenue Canada under the name Taxation Statistics but generally referred to as Green Book Statistics. The Green Book provides information (with a 22-month time lag) on federal and provincial taxes payable by province, selected urban regions and localities. However, several problems arise when using these data for a disaggregation of personal income taxes to selected urban regions.

For example, the urban region boundaries used by Revenue Canada do not necessarily coincide with the boundaries adopted by the Tri-Level Task Force for similarly-named urban regions. A more serious problem arises from a difference in definition. The personal income tax concept of the Statistics Canada Financial Management series is, in essence, "net personal income taxes received" on a fiscal year basis, whereas (Green Book) Taxation Statistics provide information on "personal income taxes payable" on a calendar year basis.

Furthermore, problems of a statistical nature such as sampling error and a special error due to differences between mailing address noted on a tax return and province of residence on December 31 of the taxation year assessed, are known to affect the accuracy of Green Book Taxation Statistics. This would also influence any results obtained on the basis of these statistics. This may, and in fact has called into question the validity of using these data for a disaggregation of federal and provincial personal income tax revenues to selected urban regions.



In other words, the boundary, conceptual and statistical problems noted appeared to be sufficiently serious to warrant an investigation of their magnitude. This was done and the results of these investigations are reported in Section II, Analysis of Federal and Provincial Personal Income Tax Revenue, and Section III, Special Problems: Margin of Error and Boundary Problem.

### The Method Used

The method used for estimating the relative shares of federal and provincial personal income taxes raised in selected cities involves three steps:

- (i) the development of ratios of taxes payable, both city/total federal and city/provincial, from Green Book Taxation Statistics;
- (ii) a disaggregation of federal and provincial personal income taxes received to the taxation years involved;
- (iii) application of the appropriate ratios to personal income taxes received, disaggregated to the taxation years involved.

The results obtained with this method, which is referred to in this report as the "taxation year" method, are compared with the results obtained with a "short-cut" method. The short-cut method simply calculates the city ratios for taxation years 1972 and 1973, applying the 1972 ratios to personal income tax revenues of fiscal 1972/73 and similarly, 1973 ratios to personal income tax revenues of fiscal 1973/74.

Given a margin of error of three to five percent in the source data<sup>1</sup> from which the ratios are calculated (i.e. in Green Book estimates of personal income taxes payable from cities), the results obtained with the taxation year method and the short-cut method are well within each other's margin of error.

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<sup>1</sup> See Section III, Margin of Error

### The Results Obtained

The results obtained with the taxation year method are summarized in Table 2. Part A of this Table gives the amounts of federal and provincial personal income tax revenues of fiscal 1972/73 and the amounts allocated to each of the five selected cities, both in terms of dollars and percentages. Section B of the Table provides the same information for fiscal 1973/74.

In Table 3 the estimated amounts of federal and provincial personal income taxes raised in the five selected cities are calculated on a per capita basis, using 1971 census population data for each of the two years 1972/73 (part A of the Table) and 1973/74 (part B). On a per capita basis, federal personal income taxes raised in these cities are seen to vary from \$345 in Moncton, 1972/73 to \$701 in Toronto, 1973/74. Provincial per capita personal income taxes raised in the same five cities vary between \$137 in Moncton, 1972/73 and \$227 in Toronto, 1973/74.

Table 2  
Federal and Provincial Personal Income Tax Revenues, 1972/73 and 1973/74  
Disaggregated to Five Selected Cities  
(millions of dollars)

	Canada		New Brunswick		Ontario		Manitoba		Saskatchewan		Alberta	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
<b>A Fiscal Year 1972/73</b>												
Federal <sup>1</sup>	8338.4	100.0										
Provincial <sup>1</sup>			59.2	100.0	1204.9	100.0	139.6	100.0	75.2	100.0	232.0	100.0
Estimated Amounts Raised in Five Selected Cities: <sup>2</sup>												
Moncton	18.9	.2	7.5	12.7								
Toronto	1328.2	15.9			406.8	33.8						
Winnipeg	237.1	2.8					100.1	71.7				
Saskatoon	46.4	.6							14.9	19.8	75.8	32.7
Edmonton	210.0	2.5										
<b>B Fiscal Year 1973/74</b>												
Federal <sup>1</sup>	9227.8	100.0	80.0	100.0	1417.6	100.0	159.9	100.0	107.0	100.0	281.7	100.0
Provincial <sup>1</sup>												
Estimated Amounts Raised in Five Selected Cities: <sup>2</sup>												
Moncton	19.8	.2	9.8	12.2								
Toronto	1461.9	15.8			475.0	33.5						
Winnipeg	256.7	2.8					111.4	69.7				
Saskatoon	53.5	.6							19.9	18.6	90.0	31.9
Edmonton	231.0	2.5										

<sup>1</sup> The dollar amounts of federal and provincial personal income tax revenues may differ from those given in Table 1. These differences are explained in the reference notes to Table 7 in the case of provincial governments and Tables 19 and 16 for the federal government

<sup>2</sup> Estimates based on taxation year method, see Section II, Analysis of Federal and Provincial Personal Income Tax Revenue

Source: This Study, Table 20 for federal government and Table 10 for provincial governments

Table 3

Federal and Provincial Personal Income Taxes, 1972/73 and 1973/74  
Per Capita Raised in Five Selected Cities

Selected Cities	Population <sup>1</sup> (thousands)	Taxes Raised <sup>2</sup>		Per Capita	
		Federal	Provincial	Federal	Provincial
A Fiscal 1972/73					
Moncton	54.8	18.9	7.5	345	137
Toronto	2086.0	1328.2	406.8	637	195
Winnipeg	535.2	237.1	100.1	443	187
Saskatoon	126.4	46.4	14.9	367	118
Edmonton	438.2	210.0	75.8	479	173
B Fiscal 1973/74					
Moncton	54.8	19.8	9.8	361	178
Toronto	2086.0	1461.9	475.0	701	227
Winnipeg	535.2	256.7	111.4	479	208
Saskatoon	126.4	53.5	19.9	423	157
Edmonton	438.2	231.0	90.0	527	205

Source:

<sup>1</sup> Estimates prepared from 1971 Census Population Data for the boundaries adopted by the Tri-Level Task Force. See also Section III, Table 24

<sup>2</sup> This Study, Table 2





## Section II - Analysis of Federal and Provincial Personal Income Tax Revenue

### Overview of Problems

The method developed for the disaggregation of federal and provincial personal income taxes to selected urban areas resulted from the need to respond to several interrelated problems.

The first of these problems is a conceptual difference between Public Accounts concept of personal income tax revenue and Taxation Statistics (Green Book) concept of personal income taxes payable. Closely related is the problem of a difference in year end. Taxation Statistics gives estimates of taxes payable for a taxation year covering a twelve-month period January 1 to December 31, while Public Accounts data refer to a fiscal year period April 1 to March 31.

The second set of problems is of a different nature. Taxes assessed generate a flow of funds to the Receiver General of Canada but not as one lump-sum payment. The majority of the taxes assessed is, in fact, received over a period falling in two fiscal years. In other words, the timing of payments received is a problem.

However, the timing of payments received cannot be analyzed in abstract terms but must be understood within the actual workings of the personal income tax system. At this level there are some differences between the federal and provincial personal income tax systems which cannot be ignored.

Finally, there are two specific problems associated with the use of Taxation Statistics data. Firstly, being estimates of taxes payable, the

margin of error in these estimates must be considered. Secondly, the urban boundaries for which estimates of taxes payable are available do not, in all cases, coincide with the boundaries adopted by the Tri-Level Task Force. These two problems can be analyzed independently and are discussed in Section III.

In this Section the disaggregation of federal and provincial personal income tax revenue is discussed. Since the provincial data for a disaggregation of fiscal year components was readily available as well as accurate, provincial governments are discussed first.

Generally, the discussion of both provincial and federal disaggregation of personal income tax revenues proceeds from a description of the actual working of the system to a quantitative reconciliation of Public Accounts and Taxation Statistics data. In the process of reconciling these two source documents, taxation year components of fiscal year revenues were determined for provincial governments and estimates for the federal government.

After calculating the necessary taxes payable ratios, these were then applied to the appropriate taxation year components, resulting in estimates of federal and provincial income taxes raised in the five selected cities.

## Analysis of Provincial Personal Income Tax Revenue

### 1. The Provincial Personal Income Tax

Under the existing tax collection agreement the federal government collects the provincial personal income tax for all provinces, except Quebec. The federal government makes monthly payments to the provinces concerned based on federally prepared estimates of assessed provincial personal income taxes. The amount of personal income tax revenue a province (except Quebec) reports in its Public Accounts is the sum total of all payments received, including any adjustment payments, during the course of a fiscal year.

On a fiscal year basis the majority of tax collection agreement payments received reflect provincial taxes assessed for the taxation year which most closely coincides with the fiscal year. In other words, payments received during fiscal year 1972/73 largely reflect provincial taxes assessed for taxation year 1972. Similarly, payments received during fiscal 1973/74 largely reflect provincial taxes assessed for taxation year 1973.

In addition, during a fiscal year a province generally receives a one-month advance payment for the new taxation year, e.g. at the end of fiscal year 1972/73 provinces received a one-month advance payment for taxation year 1973. Naturally, subsequent payments for the new taxation year are adjusted for the advance payment already received.

Final adjustment payments generally are calculated and paid to provincial governments fifteen months after the close of the taxation year. They

are based on provincial personal income taxes assessed. These are compared with the actual tax collection payments made, on the basis of which over- or under-payments are determined. However, final adjustment payments reflect not only any over- or under-payments made, but include two additional items. These are, firstly, taxes assessed and reassessed for taxation years prior to the year for which the final adjustment payment is calculated and, secondly, a province's share of unapplied tax deductions. The latter are primarily for the taxation year assessed, but also include small amounts of similar revenues for earlier taxation years.

The relative importance of these adjustment payments is compared in Tables 4 and 5 for each of the five provinces analyzed. Table 4 summarizes the adjustments made for taxation year 1972, giving also the necessary base data on taxes assessed and payments received. Table 5 similarly summarizes adjustment payments made for taxation year 1973. Each Table also expresses the relative importance of the adjustments made as a percentage of taxes assessed. Over- or under-payments are seen to vary between -5.6% for Manitoba, 1972 and 13.6% for Saskatchewan, 1973. Taxes assessed for previous years and unapplied tax deductions both are relatively minor, each in the order of 1.5% to 2%.



Table 4  
Summary of Adjustment Payments, Selected Provinces  
Taxation Year 1972  
(thousands of dollars)

	New Brunswick	Ontario	Manitoba	Saskat- chewan	Alberta
<u>Base Data</u>					
1972 Taxes Assessed <sup>1</sup>	60,309	1,132,579	135,129	81,830	223,958
Payments Received:					
Fiscal 1971/72	4,542	96,802	11,641	6,261	18,390
Fiscal 1972/73	51,130	1,089,807	131,058	70,483	207,036
<u>Adjustment Payments</u>					
Over/under payments <sup>1</sup>	4,637	-54,030	-7,570	5,086	-1,468
1971 taxes assessed <sup>1</sup>	675	20,546	1,722	1,265	4,191
Unapplied tax deductions	1,256	23,798	2,817	1,710	4,698
<u>Payment Made</u>					
March 1974 (1973/74)	6,569	-9,686	-3,031	8,061	7,421
<u>Adjustment Payments as % of Taxes Assessed</u>					
Over/under payments <sup>1</sup>	7.7	4.8	-5.6	6.2	- .1
1971 taxes assessed <sup>1</sup>	1.1	1.8	1.3	1.6	1.9
Unapplied tax deductions	2.1	2.1	2.1	2.1	2.1

<sup>1</sup> After Foreign Tax Credits have been deducted

Source: Department of Finance, Federal-Provincial Relations Division,  
Statement on the Final Determination of Payments under the Tax  
Collection Agreement for Taxation Year 1972

Table 5

Summary of Adjustment Payments, Selected ProvincesTaxation Year 1973

(thousands of dollars)

	New Brunswick	Ontario	Manitoba	Saskatchewan	Alberta
<u>Base Data</u>					
1973 Taxes Assessed <sup>1</sup>	72,408	1,382,163	162,078	121,412	275,517
Payments Received:					
Fiscal 1972/73	5,786	121,090	13,730	8,376	22,533
Fiscal 1973/74	66,114	1,284,249	146,617	96,484	246,864
<u>Adjustment Payments</u>					
Over/under payments	508	-23,176	1,731	16,552	6,120
1972 taxes assessed <sup>1</sup>	1,084	28,061	2,642	1,680	5,138
Unapplied tax deductions	1,061	20,407	2,377	1,776	4,050
<u>Payment Made</u>					
March 1975 (1974/75)	2,653	25,292	6,750	20,008	15,308
<u>Adjustment Payments as % of Taxes Assessed</u>					
Over/under payments	.7	-1.7	1.1	13.6	2.2
1972 taxes assessed	1.5	2.0	1.6	1.4	1.9
Unapplied tax deductions	1.5	1.5	1.5	1.5	1.5

<sup>1</sup> After Foreign Tax Credits have been deducted

Source: Department of Finance, Federal-Provincial Relations Division,  
Statement on the Final Determination of Payments under the  
Tax Collection Agreement for Taxation Year 1973

## 2. Reconciliation of Public Accounts and Taxation Statistics Data

Provincial Public Accounts data on personal income tax revenues reflect the tax collection agreement payments actually received on a fiscal year basis, whereas Taxation Statistics are estimates of personal income taxes payable on a calendar year basis. In Table 6, a comparison is made between Taxation Statistics and Public Accounts data on personal income taxes of the five selected provinces. For each province a comparison is made between fiscal year and taxation year data, i.e. comparing fiscal 1972/73 with taxation year 1972 and fiscal 1973/74 with taxation year 1973. Differences are noted both in absolute dollar terms and as a percentage of Public Accounts totals. They are seen to fluctuate widely between 1.5% for New Brunswick, 1972 and 12.5% for Saskatchewan, 1973. Since these differences are too great to be explained as "sampling error" in the estimates of taxes payable, an attempt was made to reconcile the two sets of data.

To reconcile Public Accounts and Taxation Statistics data on personal income taxes, it is necessary to disaggregate fiscal year payments received into taxation year components. Data on the exact amounts and taxation years involved was obtained from each of the provinces participating in this study and double-checked against similar data obtained from the Federal-Provincial Relations Division of the Department of Finance of the federal government. These data are set out below in double entry Tables for each of the five provinces concerned (Table 7, A - E).

These Tables are constructed with a fiscal year as row entry and a taxation year as column entry. Thus, the amount given in a cell indicates the sum total of payments received during the fiscal year corresponding to the cell's row and for the taxation year corresponding to the cell's column.

For example, New Brunswick (Table 7, A) received during fiscal 1972/73 an amount of \$2.3 million relating to taxation year 1971, an amount of \$51.1 million relating to taxation year 1972, and an amount of \$5.8 million for taxation year 1973.

In consequence of the way these Tables are constructed, summation of a row should give a province's Public Accounts personal income tax revenue, and summation of a column should give a total closely corresponding to "provincial taxes payable" of Green Book Taxation Statistics. Such comparisons are made in each Table.

Generally, summation of a row gives a total which agrees with the Public Accounts figure of personal income tax revenue of the fiscal year concerned. However, some differences were detected, mostly due to inclusion of some non-personal income tax revenues in Public Accounts personal income tax data. Such differences are annotated in the Reference Notes following Table 7.

The differences with Green Book estimates of provincial taxes payable have not disappeared, but appear to be much more stable. They now vary between 2.6% for Manitoba, 1973 and 5.9% for New Brunswick, 1971, caused primarily by the two additional elements included in final adjustment payments, e.g. prior year taxes assessed and reassessed; and unapplied tax deductions. If these elements are excluded and the comparison is made with taxes assessed only, the noted differences are reduced, generally to less than 1%.<sup>1</sup>

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<sup>1</sup>

See Section III: Margin of Error, Table 21, where such comparisons are made between provincial personal income taxes assessed and the Green Book estimates of provincial personal income taxes payable



Table 6  
Provincial Personal Income Taxes, Selected Provinces  
Public Accounts and Taxation Statistics Basis

(millions of dollars)

	Public Accounts <sup>1</sup>	Revenue Statistics <sup>2</sup>	Difference \$ %	
A. Year ending closest to December 31, 1972				
New Brunswick	59.2	60.1	.9	1.5
Ontario	1,204.9	1,122.5	82.4	6.8
Manitoba	139.6	134.4	5.2	3.7
Saskatchewan	75.2	81.7	6.5	8.6
Alberta	232.0	221.8	10.2	4.4
B. Year ending closest to December 31, 1973				
New Brunswick	81.2	71.6	9.6	11.8
Ontario	1,417.6	1,377.4	40.2	2.8
Manitoba	159.9	162.9	3.0	1.9
Saskatchewan	107.0	120.4	13.4	12.5
Alberta	288.8	270.4	18.4	6.4

Source: <sup>1</sup>Public Accounts 1972/73 and 1973/74 of the Provinces concerned

<sup>2</sup>Revenue Canada, Taxation Statistics, 1974 and 1975 Editions



Table 7-A  
Reconciliation of Public Accounts and Taxation Statistics Data  
New Brunswick  
(millions of dollars)

Fiscal Year	Taxation Year					Total <sup>5</sup>	Public Accounts	Difference	Reference Notes
	1970	1971	1972	1973	1974				
1970/71		- <sup>c</sup>							
1971/72	-0.2 <sup>a</sup>	46.6 <sup>b</sup>	4.5 <sup>c</sup>			50.9	50.9	0	
1972/73		2.3 <sup>a</sup>	51.1 <sup>b</sup>	5.8 <sup>c</sup>		59.2	59.2	-	(1)
1973/74			6.6 <sup>a</sup>	66.1 <sup>b</sup>	7.3 <sup>c</sup>	80.0	81.2	1.2	(2)
1974/75				2.7 <sup>a</sup>					
Totals <sup>2</sup>		48.9	62.2	74.6					
Taxation Statistics <sup>3</sup>		46.1	60.1	71.6					
\$ Difference <sup>4</sup>		2.7	2.1	2.9					
% <sup>5</sup>		5.9	3.5	4.1					

<sup>1</sup> For a, b, c, see Footnote <sup>1</sup> following Table 7-E

<sup>2</sup> Source: Government of Canada, Department of Finance, Federal-Provincial Relations Division

<sup>3</sup> Source: Revenue Canada, Taxation Statistics, Provincial Taxes Payable, Table 5

<sup>4</sup> Percentage differences are calculated as a percentage of Taxation Statistics

<sup>5</sup> Totals may not add due to rounding

Table 7-B  
Reconciliation of Public Accounts and Taxation Statistics Data  
Ontario  
(millions of dollars)

Fiscal Year	Taxation Year					Total <sup>5</sup>	Public Accounts	Difference	Reference Notes
	1970	1971	1972	1973	1974				
1970/71		85.5 <sup>c</sup>							
1971/72	-2.0 <sup>a</sup>	927.3 <sup>b</sup>	96.8 <sup>c</sup>			1,022.1	1,022.1	-	(3)
1972/73		-6.0 <sup>a</sup>	1,089.8 <sup>b</sup>	121.1 <sup>c</sup>		1,204.9	1,204.9	0	
1973/74			-9.7 <sup>a</sup>	1,284.2 <sup>b</sup>	143.1 <sup>c</sup>	1,417.6	1,235.8	181.8	(4)
1974/75				25.3 <sup>a</sup>					
Totals <sup>2</sup>		1,006.8	1,176.9	1,430.6					
Taxation Statistics <sup>3</sup>		954.5	1,122.5	1,377.4					
\$ Difference <sup>4</sup>		52.3	54.4	53.2					
%		5.5	5.8	3.9					

<sup>1</sup> For a, b, c, see Footnote<sup>1</sup> following Table 7-E

<sup>2</sup> Source: Government of Canada, Department of Finance, Federal-Provincial Relations Division

<sup>3</sup> Source: Revenue Canada Taxation Statistics, Provincial Taxes Payable, Table 5

<sup>4</sup> Percentage differences are calculated as a percentage of Taxation Statistics

<sup>5</sup> Totals may not add due to rounding

Table 7-C  
Reconciliation of Public Accounts and Taxation Statistics Data

Manitoba

(millions of dollars)

Fiscal Year	Taxation Year					Total <sup>5</sup>	Public Accounts	Difference	Reference Note
	1970	1971	1972	1973	1974				
1970/71		10.1 <sup>c</sup>							
1971/72	-3.7 <sup>a</sup>	111.4 <sup>b</sup>	11.6			119.4	119.4	0	
1972/73		-5.2 <sup>a</sup>	131.1 <sup>b</sup>	13.7 <sup>c</sup>		139.6	139.6	0	
1973/74			-3.0 <sup>a</sup>	146.6 <sup>b</sup>	16.3 <sup>c</sup>	159.9	159.9	0	
1974/75				6.7 <sup>a</sup>					
Totals <sup>2</sup>		116.4	139.7	167.1					
Taxation Statistics <sup>3</sup>		110.6	134.4	162.9					
\$ Difference <sup>4</sup>		5.8	5.3	4.2					
%		5.2	3.9	2.6					

<sup>1</sup> For a, b, c, see Footnote <sup>1</sup> following Table 7-E

<sup>2</sup> Source: Government of Canada, Department of Finance, Federal-Provincial Relations Division

<sup>3</sup> Source: Revenue Canada, Taxation Statistics, Provincial Taxes Payable, Table 5

<sup>4</sup> Percentage differences are calculated as a percentage of Taxation Statistics

<sup>5</sup> Totals may not add due to rounding

Table 7-D

## Reconciliation of Public Accounts and Taxation Statistics Data

Saskatchewan

(millions of dollars)

Fiscal Year	Taxation Year						Total <sup>5</sup>	Public Accounts	Difference	Reference Notes
	1970	1971	1972	1973	1974					
1970/71		5.8 <sup>a</sup>								
1971/72	-17.3 <sup>a</sup>	63.7 <sup>b</sup>	6.3 <sup>c</sup>				52.6	52.6	0	
1972/73		-3.6 <sup>a</sup>	70.5 <sup>b</sup>	8.4 <sup>c</sup>			75.2	75.2	0	
1973/74			8.1 <sup>a</sup>	96.5 <sup>b</sup>	10.6 <sup>c</sup>		115.1	107.0	8.1	(5)
1974/75				20.0 <sup>a</sup>						
Totals <sup>2</sup>		65.8	84.8	124.9						
Taxation Statistics <sup>3</sup>		63.1	81.7	120.4						
\$ Difference <sup>4</sup>		2.7	3.1	4.5						
% <sup>5</sup>		4.3	3.7	3.7						

<sup>1</sup> For a, b, c, see Footnote <sup>1</sup> following Table 7-E<sup>2</sup> Source: Government of Canada, Department of Finance, Federal-Provincial Relations Division<sup>3</sup> Source: Revenue Canada, Taxation Statistics, Provincial Taxes Payable, Table 5<sup>4</sup> Percentage differences are calculated as a percentage of Taxation Statistics<sup>5</sup> Totals may not add due to rounding



Table 7-E Reconciliation of Public Accounts and Taxation Statistics Data Alberta (millions of dollars)									
Fiscal Year	Taxation Year					Total <sup>5</sup>	Public Accounts	Difference	Reference Notes
	1970	1971	1972	1973	1974				
1970/71		15.6 <sup>c</sup>							
1971/72	1.1 <sup>a</sup>	172.6 <sup>b</sup>	18.4 <sup>c</sup>			192.0	192.0	0	
1972/73		2.4 <sup>a</sup>	207.0 <sup>b</sup>	22.5 <sup>c</sup>		232.0	232.0	0	
1973/74			7.4 <sup>a</sup>	246.9 <sup>b</sup>	27.5 <sup>c</sup>	281.7	288.8	7.1	(6)
1974/75				15.3 <sup>a</sup>					
Totals <sup>2</sup>		190.7	232.8	284.7					
Taxation Statistics <sup>3</sup>		181.2	221.8	270.4					
\$ Difference		9.5	11.1	14.3					
%		5.1	5.0	5.3					

<sup>1</sup> For a, b, c, see Footnote<sup>1</sup> following Table 7-E

<sup>2</sup> Source: Government of Canada, Department of Finance, Federal-Provincial Relations Division

<sup>3</sup> Source: Revenue Canada, Taxation Statistics, Provincial Taxes Payable, Table 5

<sup>4</sup> Percentage differences are calculated as a percentage of Taxation Statistics

<sup>5</sup> Totals may not add due to rounding



Footnote <sup>1</sup> to Table 7, A-E

- a Final adjustment payments for the taxation year indicated by the column in which the amount appears. Final adjustment payments include some adjustments relating to years previous to that taxation year. Since adjustments to earlier years are relatively minor and available only for taxation years 1972 and 1973, no attempt was made to allocate the amounts involved to the earlier year or years.
- b Generally these payments cover 11 months of the taxation year named at the top of the column in which the amount appears. However, New Brunswick, taxation year 1971 and fiscal year 1971/72, cover the full 12 months' period of taxation year 1971.
- c Except New Brunswick, 1971, these amounts are payments covering one month of the taxation year named at the top of the column in which the amount appears.

Reference Notes to Table 7, A-E

- 1 A difference of \$26,000 was noted, arising from the inclusion, in one payment, of two different taxes, personal income tax and estate tax.

The Public Accounts total of personal income tax revenue is based on a final adjustment payment of \$2,275,117. This was the amount actually received, but it included:

-	personal income tax final adjustment for taxation year 1971	\$ 2,301,117
-	1971/72 Interim Estate Tax adjustment	- \$ 26,000
	Total	<u>\$ 2,275,117</u>

2 The Public Accounts figure includes two items normally not considered part of personal income tax revenue. These items are:

-	Federal-Provincial Fiscal Arrangements Act 1972, province's share of "Part V 1971 Undistributed Income on Hand"	\$ 149,503
-	Federal-Provincial Fiscal Arrangements Act 1972, Revenue Guarantee, Personal Income Tax	\$ 1,098,000
	Total	<u>\$ 1,247,503</u>

3 A difference of \$53,000 was noted, but no explanation of this relatively minor difference was forwarded.

4 Personal income tax revenue reported in the province's Public Accounts does not include 1972 tax credits given:

-	1972 Ontario tax credits	\$180,025,314
-	administrative fee (1% of tax credits)	\$ 1,800,253
	Total	<u>\$181,825,567</u>

5 Final adjustment payment of \$8.1 million was made in March 1974, but received in April 1974. As a consequence, the adjustment payment is considered by the Province of Saskatchewan as a revenue for fiscal 1974/75.

6 Personal income tax revenue reported in the province's Public Accounts figure for personal income tax revenue includes an amount of \$7.1 million believed to be corporate income tax revenue. (Based on information obtained from the Province of Alberta.)

### 3. The Taxation Year Method

The method developed for the disaggregation of personal income tax revenues of federal and provincial governments to selected urban areas is based on the one hand on a breaking down of fiscal year revenues into taxation year components and, on the other hand, on the use of ratios derived from Green Book estimates of personal income taxes payable from cities. This taxation year method is expected to produce valid results if Public Accounts revenue data can be broken down to taxation years involved and if the ratios calculated are sufficiently accurate.

For provincial governments both conditions have been met in reconciling Public Accounts and Taxation Statistics data on personal income taxes. In the process fiscal year revenues of provincial governments have been accurately disaggregated to the taxation years involved. Furthermore, summation of revenue components relating to the same taxation year (i.e. summation of columns) produced results sufficiently close to the estimates of provincial personal income taxes payable of the provinces examined.

However, this by itself was not enough. So far, only one side of the ratio - total provincial personal income taxes payable to a provincial government - has been examined. The second part of the ratio - personal income taxes payable from cities - must also be found to be sufficiently accurate. This aspect has been investigated (see Section III, Margin of Error in Source Data) and, in addition to a general sampling error, one special type of error has been identified. The special type of error

is due to a processing of tax returns by mailing address. This introduces a special error in particular in the estimates of provincial personal income taxes payable from cities. Under the existing tax collection agreements, provincial personal income taxes assessed are payable to provincial governments on the basis of province of residence on December 31 of the year for which the tax return is filed. In other words, to the extent that there is a difference between province of residence on December 31 and province of mailing address, the estimates of provincial taxes payable from cities may be off by a certain percentage.

Since province of residence on December 31 is such a key item of information, Revenue Canada processes all tax returns on this basis with a view to determining the precise amounts of provincial taxes assessed. These data have been used to make certain comparisons from which the relative importance of both sampling error and special error have been estimated (see Section III, Margin of Error, Table 21).

At the provincial level, the Green Book estimates of federal and provincial taxes payable (estimated on the basis of mailing address) proved to be quite satisfactory. In no case did the total error exceed 3% of the estimated tax payable, with the general sampling error accounting for 1% to 2% of taxes payable. For some provinces (New Brunswick and Saskatchewan, for example) the special error appeared to be small (less than 0.5%), while in other provinces (Alberta and Ontario) the special error was somewhat larger (between 0.5% and 1% of the estimates of taxes payable).

At the city level the comparisons made were less conclusive. However,



for the cities examined the total error in the estimates of taxes payable is not expected to exceed 5% of the estimates given. Due to the generally large size of the cities examined, sampling error is not expected to be significantly different from the error found at the provincial level, i.e. may be taken to be 2% at most. The special error is believed to be larger at the city level than at the provincial level, but may vary from city to city. Although its magnitude could not be estimated from the data available, the special error is not expected to exceed 3% of taxes payable from a city.<sup>1</sup>

Naturally, the ratios calculated are not any better than the source data from which they are derived. Similarly, any final results based on these ratios will be accurate within the same or a somewhat larger margin of error. This also depends on any adjustments made to the source data, as well as the accuracy of the data to which the ratios are applied.

Adjustments made to source data were limited to boundary adjustments (see Section III, Boundary Problem). For some cities, specifically Moncton, Toronto and Edmonton, the boundaries used by Revenue Canada are such that they could not be reasonably considered to approximate the boundaries adopted by the Tri-Level Task Force. In these cases federal and provincial taxes payable from these cities were adjusted on the basis of 1971 Census population data. The adjustments made are felt to be reasonable but introduce the possibility of an additional error. However, in view of the type of assumptions made (see Section III,

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<sup>1</sup> See Section III, Margin of Error



Boundary Problem), the error introduced is not expected to be significant.

One other adjustment to source data has been considered, namely, to correct the Green Book estimates of provincial taxes payable from cities for the final adjustment payments provincial governments receive. However, these adjustment payments are relatively small, generally not exceeding 3.5% of taxes assessed, if over- or under-payments are excluded. Furthermore, since additional payments originating in a city as final adjustment payments cannot be determined independently, any new ratio would only reflect the implications of special assumptions made.

On the other hand, by not making an adjustment, the implicit assumption is that a city's share of previous year taxes assessed and unapplied tax deductions is similar to its share of total provincial taxes payable. This, however, is a reasonable assumption and, in fact, without some evidence to the contrary, any other assumption would appear to be less dependable.

It remains to consider the accuracy of the data to which the ratios calculated are applied. This is Public Accounts data broken down to the taxation years involved. In reconciling Public Accounts and Taxation Statistics data some differences were noted. However, after making the necessary corrections the breakdown of the fiscal year revenues to taxation years involved has not been estimated but reflects the actual amounts received. These figures are treated as entirely accurate and do not introduce any additional errors in the results obtained.

4. The Disaggregation of Provincial Personal Income Taxes to Five Selected Cities

So far it has been established that the Green Book estimates of taxes payable from cities are not perfect but reasonably accurate. When used for a disaggregation of provincial personal income tax revenues to selected urban areas, the margin of error in the results obtained is believed to be in the order of plus or minus 5% of the estimates made. On the assumption that this is acceptable to the Tri-Level Task Force, the necessary calculations have been made and are detailed below.

The ratios used in the disaggregation of provincial personal income taxes are calculated in Table 8 which gives for each city and province involved the estimates of provincial taxes payable prepared by Revenue Canada.<sup>1</sup> Ratios for 1974 are estimated on the basis of a noticeable though slight decrease in the ratios of the preceding three years.

Table 9 gives the revenues to which the ratios calculated above are to be applied. For each of the provinces concerned, Table 9 gives total personal income tax revenue received during fiscal years 1972/73 and 1973/74, and the breakdown of these revenues to the taxation years involved.

The amounts of provincial personal income taxes raised in the cities selected now are estimated by multiplying the appropriate ratios calculated with the corresponding taxation year revenue amount. For each of the selected cities the results obtained with this method (in

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<sup>1</sup> Source: Revenue Canada Taxation, Taxation Statistics 1971, 1973, Basic Tables, Table 5

Table 10 referred to as the "taxation year method") are compared with a short-cut method which, at the provincial level, is expected to produce (equally) good results.

With the short-cut method, a province's total amount of personal income tax revenue received during a fiscal year (i.e. Public Accounts total) is disaggregated to a city using the ratio calculated for the taxation year with which the fiscal year largely coincides. The validity of this method is based on the fact that a province's fiscal year personal income tax revenue largely consists of payments received with respect to one taxation year.<sup>1</sup>

The estimated amounts of provincial personal income taxes raised in the five selected cities are calculated in Table 10, A - E, following the two methods described, i.e. taxation year method and short-cut method.

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<sup>1</sup> See Table 7, A - E for the pattern and amounts involved. Generally, payments received in 1972/73 consist of 11 months for taxation year 1972, 1 month for taxation year 1973 and a final adjustment payment for 1971. Payments for fiscal 1973/74 follow a similar pattern

Table 8  
Provincial Personal Income Taxes Payable  
by Taxation Year  
Selected Cities and Provinces

(thousands of dollars)

Taxation Year	Provincial Personal Income Taxes Payable		Ratio City/Province
	City	Province	
A	Moncton <sup>1</sup>	New Brunswick	
1971	6,302	46,146	.1366
1972	7,583	60,118	.1261
1973	8,795	71,632	.1228 <sub>2</sub>
1974	-	-	.1209 <sup>2</sup>
B	Toronto <sup>1</sup>	Ontario	
1971	330,270	954,456	.3460
1972	379,354	1,122,523	.3379
1973	462,204	1,377,416	.3356 <sub>2</sub>
1974	-	-	.3304 <sup>2</sup>
C	Winnipeg	Manitoba	
1971	81,814	110,637	.7395
1972	96,737	134,439	.7196
1973	113,843	162,890	.6989 <sub>2</sub>
1974	-	-	.6786 <sup>2</sup>
D	Saskatoon	Saskatchewan	
1971	14,268	63,097	.2261
1972	16,411	81,748	.2008
1973	22,633	120,433	.1879 <sub>2</sub>
1974	-	-	.1689 <sup>2</sup>
E	Edmonton <sup>1</sup>	Alberta	
1971	60,035	181,213	.3313
1972	72,682	221,789	.3277
1973	86,477	270,394	.3198 <sub>2</sub>
1974	-	-	.3140 <sup>2</sup>

<sup>1</sup> Taxes payable from these cities have been adjusted for boundary differences. For details see Section III, The Boundary Problem, Table 25

<sup>2</sup> 1974 ratios have been estimated.

Source: Revenue Canada, Taxation Statistics 1971, 1972, 1973, Basic Tables, Table 5



Table 9  
Personal Income Tax Revenues, by Taxation Year, Selected Provinces  
Fiscal Year 1972/73 and 1973/74

(millions of dollars)

	New Brunswick	Ontario	Manitoba	Saskat- chewan	Alberta
<u>A. Fiscal Year 1972/73</u>	59.2	1,204.9	139.6	75.2	232.0
Taxation Year 1971	2.3	-6.0	-5.2	-3.6	2.4
Taxation Year 1972	51.1	1,089.8	131.1	70.5	207.0
Taxation Year 1973	5.8	121.1	13.7	8.4	22.5
<u>B. Fiscal Year 1973/74</u>	80.0 <sup>1</sup>	1,417.6 <sup>2</sup>	159.9 <sup>3</sup>	107.0	281.7
Taxation Year 1972	6.6	-9.7	-3.0	-- <sup>4</sup>	7.4
Taxation Year 1973	66.1	1,284.2	146.6	96.5	246.9
Taxation Year 1974	7.3	143.1	16.3	10.6	27.5

<sup>1</sup> Figure differs from New Brunswick Public Accounts. For details see Table 7-A and corresponding reference note

<sup>2</sup> Includes \$181.1 million in Ontario tax credits

<sup>3</sup> Includes \$24.5 million in Manitoba tax credits

<sup>4</sup> Payment of \$8.1 million made in March 1974 was received in April 1974 and is included in Saskatchewan's personal income tax revenue of 1974/75

Source: Department of Finance, Federal-Provincial Relations Division,  
Cash Payments to the Provinces from the Federal Government in  
Fiscal Year 1972/73 and 1973/74



Table 10-A

Estimates of Provincial Personal Income Tax Revenues  
Raised in Five Selected Cities, Fiscal 1972/73 and 1973/74  
(dollar amounts are in millions)

New Brunswick to Moncton		
Methods Used	Fiscal 1972/73	Fiscal 1973/74 <sup>1</sup>
1. <u>Taxation Year Method</u>	Ratio x Amount = Allocation	Ratio x Amount = Allocation
Taxation Year 1971	$.1366 \times 2.3 = .314$	-
Taxation Year 1972	$.1261 \times 51.1 = 6.444$	$.1261 \times 6.6 = .832$
Taxation Year 1973	$.1228 \times 5.8 = .712$	$.1228 \times 66.1 = 8.117$
Taxation Year 1974	-	$.1209 \times 7.3 = .882$
Total Allocated to Moncton	7.470	9.831
2. <u>Short-cut Method</u>		
Taxation Year 1972	$.1261 \times 59.2 = 7.465$	-
Taxation Year 1973	-	$.1228 \times 80.0 = 9.824$

<sup>1</sup> Public Accounts data on personal income tax revenue have been corrected for the inclusion of \$1.2 million of non-personal income tax revenue. For details, see Table 7-A and corresponding reference notes

Table 10-B

Estimates of Provincial Personal Income Tax Revenues  
Raised in Five Selected Cities, Fiscal 1972/73 and 1973/74  
(dollar amounts are in millions)

Ontario to Toronto		
Methods Used	Fiscal 1972/73	Fiscal 1973/74 <sup>1</sup>
	Ratio x Amount = Allocation	Ratio x Amount = Allocation
1. <u>Taxation Year Method</u>		
Taxation Year 1971	.3460 x -6.0 = -2.076	-
Taxation Year 1972	.3379 x 1089.8 = 368.243	.3379 x -9.7 = -3.278
Taxation Year 1973	.3356 x 121.1 = 40.641	.3356 x 1284.2 = 430.978
Taxation Year 1974	-	.3304 x 143.1 = 47.280
Total Allocated to Toronto	406.808	474.980
2. <u>Short-cut Method</u>		
Taxation Year 1972	.3379 x 1204.9 = 407.136	-
Taxation Year 1973		.3356 x 1417.6 = 475.747

<sup>1</sup> Includes \$181.8 million of Ontario tax credits not included in Ontario Public Accounts figure for its personal income tax revenue

Table 10-C

Estimates of Provincial Personal Income Tax Revenues  
Raised in Five Selected Cities, Fiscal 1972/73 and 1973/74  
 (dollar amounts are in millions)

Manitoba to Winnipeg		
Methods Used	Fiscal 1972/73 Ratio x Amount = Allocation	Fiscal 1973/74 Ratio x Amount = Allocation
1. <u>Taxation Year Method</u>		
Taxation Year 1971	$.7395 \times -5.2 = -3.845$	-
Taxation Year 1972	$.7196 \times 131.1 = 94.340$	$.7196 \times -3.0 = -2.159$
Taxation Year 1973	$.6989 \times 13.7 = 9.575$	$.6989 \times 146.6 = 102.459$
Taxation Year 1974	-	$.6786 \times 16.3 = 11.061$
Total Allocated to Winnipeg	100.069	111.361
2. <u>Short-cut Method</u>		
Taxation Year 1972	$.7196 \times 139.6 = 100.456$	-
Taxation Year 1973		$.6989 \times 159.9 = 111.754$

Table 10-D

Estimates of Provincial Personal Income Tax Revenues  
Raised in Five Selected Cities, Fiscal 1972/73 and 1973/74  
(dollar amounts are in millions)

Saskatchewan to Saskatoon		
Methods Used	Fiscal 1972/73	Fiscal 1973/74
	Ratio x Amount = Allocation	Ratio x Amount = Allocation
1. <u>Taxation Year Method</u>		
Taxation Year 1971	$.2261 \times -3.6 = -.814$	-
Taxation Year 1972	$.2008 \times 70.5 = 14.156$	- 1
Taxation Year 1973	$.1879 \times 8.4 = 1.578$	$.1879 \times 96.5 = 18.132$
Taxation Year 1974	-	$.1689 \times 10.6 = 1.790$
Total Allocated to Saskatoon	14.920	19.922
2. <u>Short-cut Method</u>		
Taxation Year 1972	$.2008 \times 75.2 = 15.100$	-
Taxation Year 1973	-	$.1879 \times 107.0 = 20.105$

<sup>1</sup> Final adjustment payment for taxation year 1972 (\$8.1 million) is included in personal income tax revenue of fiscal 1974/75

Table 10-E

Estimates of Provincial Personal Income Tax Revenues  
Raised in Five Selected Cities, Fiscal 1972/73 and 1973/74  
(dollar amounts are in millions)

Alberta to Edmonton		
Methods Used	Fiscal 1972/73	Fiscal 1973/74 <sup>1</sup>
1. <u>Taxation Year Method</u>		
Taxation Year 1971	$.3313 \times 2.4 = .795$	-
Taxation Year 1972	$.3277 \times 207.0 = 67.834$	$.3277 \times 7.4 = 2.425$
Taxation Year 1973	$.3198 \times 22.5 = 7.196$	$.3198 \times 246.9 = 78.958$
Taxation Year 1974	-	$.3140 \times 27.5 = 8.635$
Total Allocated to Edmonton	75.825	90.019
2. <u>Short-cut Method</u>		
Taxation Year 1972	$.3277 \times 232.0 = 76.026$	-
Taxation Year 1973		$.3148 \times 281.7 = 90.088$

<sup>1</sup> Adjusted for the inclusion of \$7.1 million of non-personal income tax revenue in Alberta's Public Accounts figure for its personal income tax revenue. See also Table 7-E and corresponding reference notes





## Analysis of Federal Personal Income Tax Revenues

### 1. Complicating Factors

The general approach to the disaggregation of the federal personal income tax to selected cities is the same as for provincial governments. The main steps involved, therefore, are estimating the taxation year components of fiscal year revenues, the calculation of city/total federal taxes payable ratios, and the use of those ratios in estimating the amounts raised in specific cities.

However, at the federal level several complications arise which are not present at the provincial level. For example, in contrast to provincial governments, at the federal level taxes assessed do not accurately measure actual revenues received. Not all taxes assessed are actually paid and, similarly, not all refunds entitled are actually claimed. The amounts involved may be relatively small but act as a disturbance factor not present at the provincial level.

Discrepancies between taxes assessed and revenues actually received are only one of the complications which arise when attempting to disaggregate federal personal income taxes to selected cities. Problems also arise from the use of different types of personal income tax payments, i.e. deductions at source, direct payments and refunds, considering the latter to be a negative receipt.

Each of these types of receipts has different characteristics with respect to taxation years involved. Generally speaking, deductions at source are payments made for taxes to be assessed for the current taxation year.

Direct payments can be either payments for the current taxation year or payments for a previous taxation year. Refunds always relate to a previous taxation year, mostly the immediate preceding taxation year but some refunds made may be for earlier years.

In the case of deductions at source, an additional complication arises out of the practice of combining into one payment certain non-tax deductions - employer and employee contributions to Canada Pension Plan and Unemployment Insurance Commission - and personal income tax deductions. Naturally, these non-tax revenues must be excluded when disaggregating federal personal income tax revenues.

Revenues received, however, do not coincide with the federal personal income tax. Deductions must be made in particular for provincial personal income taxes collected. These are placed in the "Provincial Tax Collection Agreement Account", out of which any actual payments to provincial governments are made. Into the same account are also placed any corporate income taxes collected for provincial governments. Separating personal and corporate income taxes collected for and paid to provincial governments thus is one of the factors to be considered.

Other revenues are placed in special funds, such as the Old Age Security Fund, or separated out as a special tax revenue, for example, Social Development tax prior to 1972. Following Statistics Canada's definition of personal income tax revenue, adopted by the Tri-Level Task Force, these revenues are part of the federal personal income tax and hence must be considered when disaggregating federal personal income tax revenues to selected cities.

All of the problems and complications outlined above are compounded by an overlapping of fiscal and taxation years. Any one taxation year overlaps with two successive fiscal years and, vice versa, any one fiscal year includes parts of two taxation years.



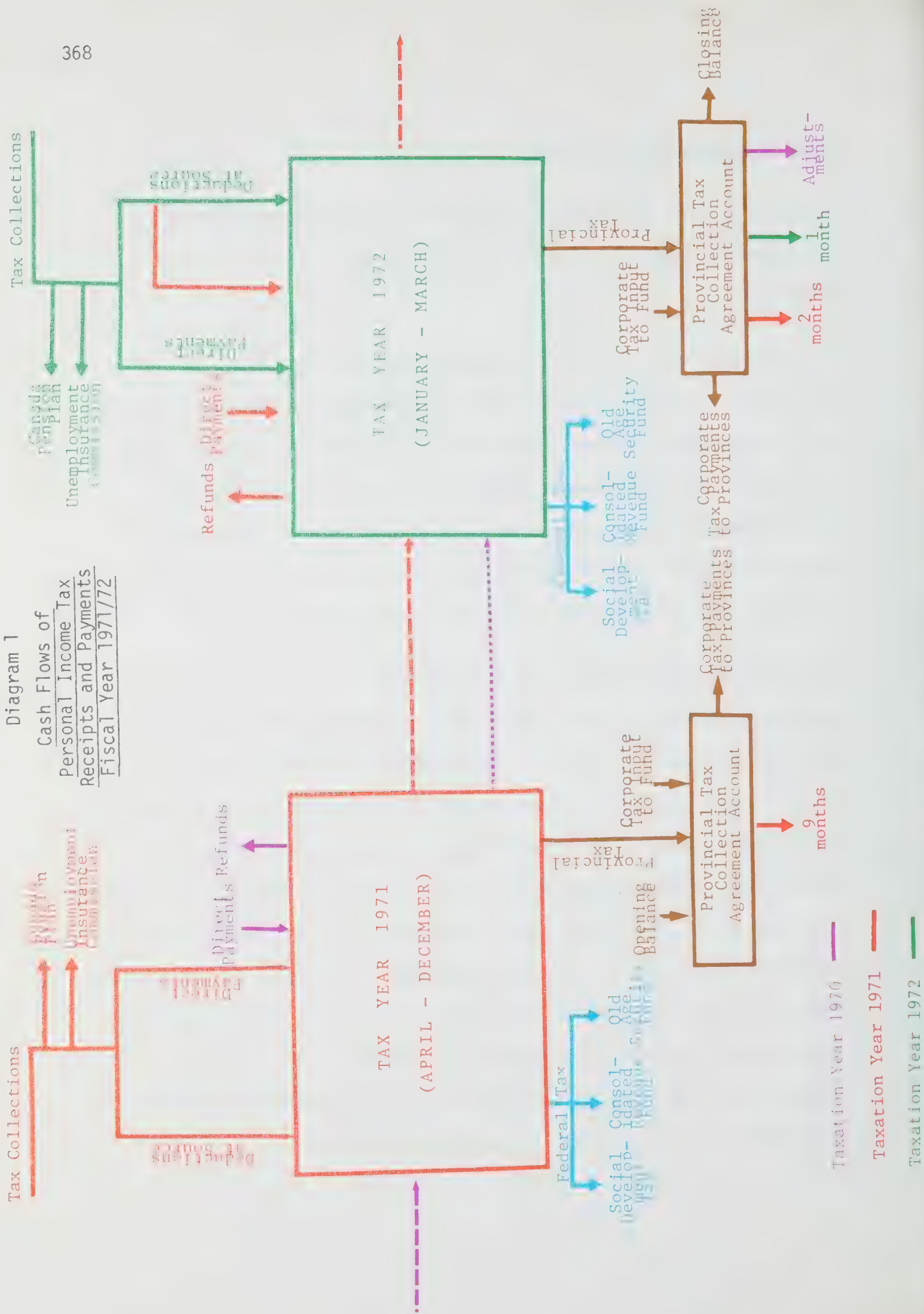


## 2. Diagram of Cash Flows

In order to deal with these complications, a system approach best described with the aid of a colour flow diagram was adopted (see Diagram 1).

The Diagram pictures various personal income tax cash flows paid into and out of an "account" kept by the Receiver General. On the incoming side are payments received, specifically deductions at source, after netting out non-tax revenues credited to Canada Pension Plan and Unemployment Insurance Commission, and direct payments received. Outgoing payments include refunds for previous year(s) and payments into the Provincial Tax Collection Agreement Account.

Deducting the outgoing payments from revenues received gives the amount of federal personal income taxes collected during a period of time (month, quarter or year). This reflects Statistics Canada's and the Tri-Level Task Force definition of the federal personal income tax. The federal Public Accounts definition is very similar, except that further deductions are made for revenues credited to the Old Age Security Fund, and prior to 1972 the Social Development tax was separated out as a special tax revenue and reported separately in federal Public Accounts. However, rather than showing the actual transactions taking place, the Diagram shows these flows, alongside the revenues paid into the Consolidated Revenue Fund, as component parts of the federal personal income tax as defined by the Tri-Level Task Force.



In order to deal with the problem of fiscal versus taxation year, different colours are used to indicate the taxation year to which fiscal year payments received or made, relate. At this stage, of course, the composition of federal personal income tax revenue (defined as the difference between incoming and outgoing payments) cannot be indicated in "colours". Its "colour" (taxation year) composition is to be estimated from the "colour" composition of incoming and outgoing payments.

A second device for dealing with the fiscal/taxation year problem is in setting up the Receiver General "account" on a quarterly basis. However, since the basic relationship between fiscal and taxation year can be adequately understood in terms of the flow diagram by separating out the first quarter of a calendar year only, the remaining three quarters of a calendar year are combined into one "account". The two "accounts" of a fiscal year are distinguished by the taxation year with which they coincide.

The Receiver General's "account" is cleared every quarter, with any surplus revenues being defined as federal personal income tax revenue. However, in order to meet future payments relating to a specific taxation year, some revenues may be shifted forward from one quarterly account into the next, possibly affecting fiscal year totals. In other words, when comparing the resulting federal personal income tax of a fiscal year with Public Accounts totals, this shifting forward of certain revenues must be taken into consideration.

Several Diagrams like the one discussed were prepared. In total these Diagrams covered the period January 1970 through March 1975, thus including fiscal years 1970/71 through 1974/75 and taxation years 1970 through 1974. Extending the period covered both before and after the two specific years which are disaggregated, i.e. fiscal 1972/73 and 1973/74, was necessary in view of the taxation year components of payments received and made during fiscal 1972/73 and 1973/74.



### 3. Revenue Canada Source Data

To estimate taxation year components of payments received and made, quarterly base data was obtained from Revenue Canada, Taxation Division.<sup>1</sup> Specifically, this included quarterly data on deductions at source, direct payments and refunds (Table 11), and the amounts of non-tax revenues included in deductions at source (Table 12).

Where possible these data were checked against federal Public Accounts data by summation of the quarters making up a fiscal year. Table 13 compares Revenue Canada source data on payments to Canada Pension Plan and Unemployment Insurance Commission. Table 13 indicates that in addition to two relatively minor differences - \$23.5 million for Canada Pension Plan 1971/72 and \$20.7 million for Unemployment Insurance Commission 1973/74 - there is a major difference of \$408.4 million for Unemployment Insurance Commission 1971/72. However, due to time limitations, it was not possible to investigate these differences.

Payments to the Old Age Security Fund and the Social Development Tax are reported separately in federal Public Accounts but are included in Revenue Canada source data. Since these taxes are considered by the Tri-Level Task Force to be part of the federal personal income tax, it was not necessary to obtain quarterly data on these taxes. However, on special request Revenue Canada made a comparison on a fiscal year basis and their source data on these two items were found to agree with Public Accounts data.

Before calculating federal personal income tax revenue from Revenue

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<sup>1</sup> Mr. B. W. Abela, Revenue Canada Taxation, letter October 22, 1975



Canada source data, it is necessary to separate personal and corporate income taxes of the Provincial Tax Collection Agreement Account. This is done in Table 14 for fiscal years 1970/71 to 1974/75.

Part A of Table 14 separates the funds paid into the Account, while part B gives the dollar amounts of payments made to provincial governments. Part C summarizes the differences between payments received and made by the Provincial Tax Collection Agreement Account. Comparing the total difference with Public Accounts data on changes in closing balance of the Provincial Tax Collection Agreement Account, some relatively minor differences were noted (see Table 14, footnote 3).

In Table 15, federal personal income tax revenue as defined in the Public Accounts of Canada, i.e. excluding the Social Development tax and revenues credited to the Old Age Security Fund, are calculated from Revenue Canada source data. This is done for fiscal years 1971/72 to 1973/74 by taking gross revenues received and deducting (i) refunds, (ii) non-tax revenues (i.e. contributions to Canada Pension Plan and Unemployment Insurance Commission) (iii) revenues credited to the Old Age Security Fund and Social Development tax, and (iv) payments made to the Provincial Tax Collection Agreement Account.

The net result should correspond with Public Accounts figures for federal personal income tax revenue. However, as Table 15 indicates, only the calculations for 1973/74 agree with Public Accounts data while there remains a difference of \$60 million for fiscal 1971/72 and \$40 million for 1972/73. Due to time limitations these remaining differences have not been investigated.

Table 11  
Revenue Canada Source Data

Deductions at Source, Direct Payments and Refunds by Quarter, January 1971 - March 1975  
(thousands of dollars)

	Gross		Direct Payments	Refunds in respect of:		Net Revenue	
	Deductions at source <sup>1</sup>			Deductions at source	Direct Payments	Deductions at source	Direct Payments
<u>1971</u>							
Jan. 1/71 to Mar. 31/71	2,370,560		280,722	137,609	1,395	2,232,951	279,327
Apr. 1/71 to June 30/71	2,062,485		905,053	537,167	2,983	1,525,318	902,070
July 1/71 to Sep. 30/71	2,285,871		346,311	79,563	1,423	2,206,308	344,888
Oct. 1/71 to Dec. 31/71	2,160,114		262,554	18,852	1,675	2,141,262	260,879
<u>1972</u>							
Jan. 1/72 to Mar. 31/72	2,631,323		351,991	223,330	1,443	2,407,993	350,548
Apr. 1/72 to June 30/72	2,481,766		919,996	641,304	1,333	1,840,462	918,663
July 1/72 to Sep. 30/72	2,756,341		350,154	112,835	1,565	2,643,506	348,589
Oct. 1/72 to Dec. 31/72	2,651,488		296,563	18,291	1,442	2,633,197	295,121
<u>1973</u>							
Jan. 1/73 to Mar. 31/73	3,228,082		318,052	134,153	1,415	3,093,929	316,637
Apr. 1/73 to June 30/73	2,936,917		1,045,164	874,011	2,075	2,062,906	1,043,089
July 1/73 to Sep. 30/73	3,149,193		409,901	211,921	2,066	2,937,272	407,835
Oct. 1/73 to Dec. 31/73	2,719,248		351,756	27,084	2,855	2,692,164	348,901
<u>1974</u>							
Jan. 1/74 to Mar. 31/74	4,064,433		441,996	352,606	2,351	3,711,827	439,645
Apr. 1/74 to June 30/74	3,634,026		1,260,880	1,217,680	2,977	2,416,346	1,257,903
July 1/74 to Sep. 30/74	4,030,493		501,631	105,651	14,569	3,924,842	487,062
Oct. 1/74 to Dec. 31/74	4,027,392		385,852	24,471	5,241	4,002,921	380,611
<u>1975</u>							
Jan. 1/75 to Mar. 31/75	4,800,533		502,080	314,626	4,834	4,485,907	497,246

<sup>1</sup> Includes employer and employee contributions to Unemployment Insurance Commission and Canada Pension Plan

Source: Revenue Canada, Taxation Division

Table 12  
Revenue Canada Source Data  
Payments to Unemployment Insurance Commission and Canada Pension Plan  
By Quarter, January 1971-March 1975  
(thousands of dollars)

	Unemployment Insurance Commission <sup>1</sup>	Canada Pension Plan
<u>1971</u>		
Jan. 1/71 to Mar. 31/71	-	227,700
Apr. 1/71 to June 30/71	-	268,849
July 1/71 to Sep. 30/71	-	195,713
Oct. 1/71 to Dec. 31/71	-	100,085
<u>1972</u>		
Jan. 1/72 to Mar. 31/72	162,209	237,900
Apr. 1/72 to June 30/72	179,776	309,100
July 1/72 to Sep. 30/72	129,594	205,700
Oct. 1/72 to Dec. 31/72	186,471	116,642
<u>1973</u>		
Jan. 1/73 to Mar. 31/73	267,511	266,000
Apr. 1/73 to June 30/73	239,400	346,600
July 1/73 to Sep. 30/73	250,400	214,000
Oct. 1/73 to Dec. 31/73	222,100	112,000
<u>1974</u>		
Jan. 1/74 to Mar. 31/74	310,242	346,764
Apr. 1/74 to June 30/74	387,000	383,700
July 1/74 to Sep. 30/74	382,000	277,200
Oct. 1/74 to Dec. 31/74	421,000	195,763
<u>1975</u>		
Jan. 1/75 to Mar. 31/75	430,941	382,100

<sup>1</sup> The dollar amounts listed do not necessarily represent the actual amounts received, but are the amounts transmitted by Revenue Canada to Unemployment Insurance Commission and Canada Pension Plan

Source: Revenue Canada, Taxation Division

Table 13

Employer and Employee Contributions to CPP and UIC,  
Fiscal 1971/72 to 1973/74  
Revenue Canada and Public Accounts  
 (millions of dollars)

	Revenue Canada	Public Accounts	Difference
<u>A Canada Pension Plan</u>			
Fiscal 1971/72	862.5	826.0	23.5
1972/73	897.4	897.4	-
1973/74	1,019.3	1,019.4	0.1
<u>B Unemployment Insurance Commission</u>			
Fiscal 1971/72	162.2	570.6	408.4
1972/73	763.3	763.4	0.1
1973/74	1,022.1	1,042.8	20.7

Source: Revenue Canada, Taxation Division (see Table 12)  
Public Accounts of Canada, 1971/72 to 1973/74



Table 14

Provincial Tax Collection Agreement AccountPersonal and Corporate Income TaxesFiscal 1970/71 to 1974/75

(thousands of dollars)

	Personal Income Tax	Corporate Income Tax	Total Income Tax
<b>A Funds Received<sup>1</sup></b>			
Fiscal 1970/71	1,631,353	226,858	1,858,211
1971/72	1,887,621	268,970	2,156,591
1972/73	2,090,958	368,294	2,459,252
1973/74	2,376,328	377,733	2,754,061
1974/75	2,872,903	550,668	3,423,571
<b>B Payments to Provinces<sup>2</sup></b>			
Fiscal 1970/71	1,721,664	224,210	1,945,874
1971/72	1,793,561	229,921	2,023,482
1972/73	2,152,161	299,125	2,451,286
1973/74	2,414,165	381,836	2,796,001
1974/75	2,897,022	719,437	3,616,459
<b>C Differences<sup>3</sup></b>			
Fiscal 1970/71	-90,311	+ 2,648	- 87,663
1971/72	+94,060	+ 39,049	+133,109
1972/73	-61,203	+ 69,169	+ 7,966
1973/74	-37,837	- 4,103	- 41,940
1974/75	-24,119	-168,769	-192,888

Source: <sup>1</sup> Revenue Canada, Taxation Division<sup>2</sup> Government of Canada, Department of Finance,  
Federal-Provincial Relations Division<sup>3</sup> Calculated as (A-B). Positive numbers imply an increase and negative numbers a decrease in fiscal year closing balance of the Provincial Tax Collection Agreement account. However, there are some minor differences with Public Accounts data. The increase in closing balance, fiscal 1971/72, is reported as \$129,895,319 (in Table 14 this is \$133,109,304). Similarly, for fiscal 1973/74 Public Accounts report a decrease in closing balance of \$43,982,111 (in Table 14 this is \$41,939,688)



Table 15

Estimation of Federal Personal Income Taxes  
from Revenue Canada and Department of Finance Source Data  
(thousands of dollars)

	1971/72	1972/73	1973/74
<u>Gross</u>			
Deductions at Source	9,139,793	11,117,677	12,869,791
Direct Payments	1,865,909	1,884,765	2,248,817
<u>Deduct</u>			
Refunds			
Deductions at Source	( 858,912)	( 906,583)	( 1,465,622)
Direct Payments	( 7,524)	( 5,755)	( 9,347)
Non-Tax Revenue			
Canada Pension Plan	( 802,547)	( 897,442)	( 1,019,364)
Unemployment Insurance Commission	( 162,209)	( 763,352)	( 1,022,142)
Special Taxes			
Old Age Security Fund	(1,237,000)	( 1,190,000)	( 1,300,000)
Social Development Tax	( 408,400)	( 15,600)	-
Provincial Tax Collection Agreement account <sup>1</sup>			
Increase/Decrease <sup>1</sup>	( 94,060)	61,203	37,837
<u>Payments to Provinces</u>	(1,793,561)	( 2,152,161)	( 2,414,165)
<u>Net Federal Personal Income Tax</u>	5,641,489	7,132,752	7,925,805
<u>Public Accounts</u>	5,581,983	7,172,808	7,925,803
<u>Difference</u>	+ 59,506	- 40,056	+ 2

<sup>1</sup> Increase and decrease in closing balance of the Provincial Tax Collection Agreement account due to personal income tax only, i.e. after eliminating the effect of corporate income taxes. Note also that an increase in closing balance implies a payment into the Tax Collection Agreement account and must be deducted from gross revenues to arrive at the calculated federal personal income tax revenue. Correspondingly, a decrease in closing balance must be added

Source: Public Accounts of Canada  
Revenue Canada, Taxation Division, Source data obtained.  
Government of Canada, Department of Finance, Federal-Provincial Relations Division, Cash Payments to the Provinces from the Federal Government



#### 4. Estimation of Taxation Year Components

Accurate information on taxation year components of payments received on a fiscal year basis was not available. In other words, taxation year components must be estimated from basic assumptions made. These assumptions were developed in consultation with Revenue Canada, separately for deductions at source, direct payments and refunds.

For deductions at source, the assumption made is that they relate to the current taxation year with a one-month time lag. In other words, deductions at source received in January of a year generally reflect payments made for the taxation year corresponding to the previous calendar year.

Direct payments are assumed to be for the previous taxation year if received during the months January through June. All direct payments received during July through December are assumed to be made for the current taxation year.

Refunds, it is assumed, are always made for over-collections of the previous taxation year.

The assumptions made reflect general tendencies but are not as refined as they might have been. As a result, the breakdown of fiscal year federal personal income tax revenues is a first approximation. A more accurate breakdown would be obtainable from further refining the assumptions made; for example, assuming payments and refunds made for a particular year to be spread over at least one more fiscal year.

In Table 16 A-E, the taxation year components of deductions at source, direct payments and refunds are estimated on the basis of the assumptions made above. Furthermore, taxation year components of tax collection payments to provinces, and opening and closing balances of the Provincial Tax Collection Agreement Account (after netting out corporate income taxes), were obtained from the federal Department of Finance.<sup>1</sup> Consequently, for each fiscal year, taxation year components of the federal personal income tax could be estimated as the sum total of the column items listed.

Table 16 is organized by fiscal year and, where possible, comparisons are made with Public Accounts data. However, no comparisons were possible for fiscal 1970/71 because the data obtained for that year is incomplete, and fiscal 1974/75 for which some Public Accounts are not yet published. Differences between Revenue Canada source data and Public Accounts are noted but could not be investigated.

In Table 17 taxation year components of federal personal income taxes, estimated in Table 16, are tabulated in such a manner that a comparison with Revenue Canada Taxation Statistics is possible. Table 17 is constructed as a two-way entry table similar to the one used for provincial government. Summation of a row therefore should correspond with Public Accounts data and summation of a column should give a total comparable to the Green Book estimates of federal taxes payable.

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<sup>1</sup>

Source: Government of Canada, Department of Finance,  
Federal-Provincial Relations Division, Cash Payments  
to the Provinces from the Federal Government

The differences with Public Accounts data have already been noted and need no further commentary.

For taxation years 1972 and 1973, the differences with the Green Book estimates of federal taxes payable appear to be within acceptable limits (2.1% for 1972 and 0.5% for 1973) and can be explained in terms of sampling error and disturbance factors causing a difference between taxes assessed and actually received. However, the possible influence of each of these factors has not been investigated.

The difference of 7.8% in the Green Book Taxation Statistics for taxation year 1971 appears to be too high to be explainable in these terms. However, no satisfactory explanation has been offered and a further investigation, possibly in conjunction with the difference noted for Unemployment Insurance Commission 1971 (see Table 13), might be required.



Table 16-A  
Federal Personal Income Tax, 1970/71 - 1974/75  
Estimation of Taxation Year Components  
(thousands of dollars)

Fiscal Year	Taxation Year Components			Total	Public Accounts <sup>c)</sup>	Differences <sup>9</sup>
	1969	1970	1971			
<u>Fiscal 1970/71<sup>1</sup></u>						
<u>Federal Tax Collection Account<sup>a)</sup></u>						
Deductions at source <sup>2</sup>		+ 714,287	+ 1,428,573	+ 2,142,860		
Direct Payments <sup>3</sup>		+ 280,722		+ 280,722		
Refunds <sup>4</sup>		- 139,004		- 139,004		
To Provincial tax collection agreement account <sup>5</sup>				- 1,631,353		
Sub-total, Federal Personal Income Tax			+ 1,428,573			
<u>Provincial Tax Collection Agreement Account<sup>b)</sup></u>						
Opening balance <sup>6</sup>		+ 172,358		+ 172,358		
From Federal tax collection account <sup>7</sup>				+ 1,631,354		
Payments to Provinces <sup>8</sup>	+ 1,644	- 1,577,426	- 145,883	- 1,721,665		
Closing balance <sup>6</sup>			- 82,047	82,047		
Sub-total			- 227,930	ø		
Total, Federal Personal Income Tax by Taxation Year			+ 1,200,643			

For Footnotes <sup>1</sup> to <sup>10</sup>, see Footnotes following Table 16-E

Source: <sup>a</sup> Revenue Canada, Taxation Division, Source data obtained (see this Study, Tables 11, 12 and 14-A)

<sup>b</sup> Government of Canada, Department of Finance, Federal-Provincial Relations Division, Cash Payments to the Provinces from the Federal Government and Closing balance (personal income tax only) of the Provincial Tax Collection Agreement account

<sup>c</sup> Public Accounts of Canada, Volume II, National Revenue, Details of Revenue

Table 16-B

Federal Personal Income Tax, 1970/71 - 1974-75  
Estimation of Taxation Year Components  
(thousands of dollars)

Fiscal Year	Taxation Year Components			Total	Public Accounts	Differences <sup>9</sup>
	1970	1971	1972			
<u>Fiscal 1971/72</u>						
<u>Federal Tax Collection Account a)</u>						
Deductions at source <sup>2</sup>		+ 6,687,561	+ 1,487,476	+ 8,175,037	+ 6,763,429	+ 1,411,608
Direct Payments <sup>3</sup>	+ 905,053	+ 960,856		+ 1,865,909	+ 1,363,784	+ 502,125
Refunds <sup>4</sup>	- 641,663	- 224,773		- 866,436	- 866,437	+ 1
To Provincial tax collection agreement account <sup>5</sup>				- 1,887,621		- 1,887,621
Sub-total, Federal Personal Income Tax	+ 263,390	+ 7,423,644	+ 1,487,476	+ 7,286,889 <sup>10</sup>	+ 7,260,776	+ 26,113
<u>Provincial Tax Collection Agreement Account b)</u>						
Opening balance <sup>6</sup>						
From Federal tax collection account <sup>7</sup>		+ 82,047		+ 82,047		
Payments to Provinces <sup>8</sup>				+ 1,884,406		
Closing balance <sup>6</sup>	+ 18,290	- 1,639,544	- 172,306	- 1,793,560		
Sub-total	+ 18,290	- 1,557,497	- 172,893	- 172,893		
Total, Federal Personal Income Tax by Taxation Year	+ 281,680	+ 5,866,147	+ 1,142,277	+ 7,290,104 <sup>10</sup>		

For Footnotes <sup>1</sup> to <sup>10</sup>, see Footnotes following Table 16-E

Source: a Revenue Canada, Taxation Division, Source data obtained (See this Study, Tables 11, 12 and 14-A)

b Government of Canada, Department of Finance, Federal-Provincial Relations Division, Cash Payments to the Provinces from the Federal Government and Closing balance (personal income tax only) of the Provincial Tax Collection Agreement account

c Public Accounts of Canada, Volume II, National Revenue, Details of Revenue

Table 16-C

Federal Personal Income Tax, 1970/71 - 1974/75  
Estimation of Taxation Year Components  
(thousands of dollars)

Fiscal Year	Taxation Year Components			Total	Public Accounts <sup>c)</sup>	Differences <sup>9</sup>
	1971	1972	1973			
<u>Fiscal 1972/73</u>						
<u>Federal Tax Collection Account</u> <sup>a)</sup>						
Deductions at source <sup>2</sup>		+ 7,660,502	+ 1,796,381	+ 9,456,883	+ 7,762,215	+ 1,694,668
Direct Payments <sup>3</sup>	+ 919,996	+ 964,769		+ 1,884,765	+ 1,528,532	+ 356,233
Refunds <sup>4</sup>	- 776,770	- 135,568		- 912,338	- 912,340	+ 2
To Provincial tax collection agreement account <sup>5</sup>				- 2,090,959		- 2,090,959
Sub-total, Federal Personal Income Tax	+ 143,226	+ 8,489,703	+ 1,796,381	+ 8,338,351	+ 8,378,407	- 40,056
<u>Provincial Tax Collection Agreement Account</u> <sup>b)</sup>						
Opening balance <sup>6</sup>		+ 172,893		+ 172,893		
From Federal tax collection account <sup>7</sup>				+ 2,090,958		
Payments to Provinces <sup>8</sup>	+ 2,643	- 1,939,832	- 214,972	- 2,152,161		
Closing balance <sup>6</sup>			- 111,690	- 111,690		
Sub-total	+ 2,643	- 1,766,939	- 326,662	Ø		
Total, Federal Personal Income Tax by Taxation Year	+ 145,869	+ 6,722,764	+ 1,469,719	+ 8,338,352		

For Footnotes <sup>1</sup> and <sup>10</sup>, see Footnotes following Table 16-E.

Source: <sup>a</sup> Revenue Canada, Taxation Division, Source data obtained (See this Study, Tables 11, 12 and 14-A)

<sup>b</sup> Government of Canada, Department of Finance, Federal-Provincial Relations Division, Cash Payments to the Provinces from the Federal Government and Closing balance (personal income tax only) of the Provincial Tax Collection Agreement account

<sup>c</sup> Public Accounts of Canada, Volume II, National Revenue, Details of Revenue

Table 16-D

Federal Personal Income Tax, 1970/71 - 1974/75  
Estimation of Taxation Year Components  
(thousands of dollars)

Fiscal Year	Taxation Year Components			Total	Public Accounts <sup>c)</sup>	Differences <sup>9</sup>
	1972	1973	1974			
<u>Fiscal 1973/74</u>						
<u>Federal Tax Collection Account a)</u>						
Deductions at source <sup>2</sup>		+ 8,556,667	+ 2,271,618	+ 10,828,285	+ 8,869,197	+ 1,959,088
Direct Payments <sup>3</sup>	+ 1,045,164	+ 1,203,653		+ 2,248,817	+ 1,831,636	+ 417,181
Refunds <sup>4</sup>	- 1,120,012	- 354,957		- 1,474,969	- 1,466,031	- 8,938
To Provincial tax collection agreement account <sup>5</sup>				- 2,376,328		- 2,376,328
Sub-total, Federal Personal Income Tax	- 74,848	+ 9,405,363	+ 2,271,618	9,225,805 <sup>10</sup>	+ 9,234,802	- 8,997
<u>Provincial Tax Collection Agreement Account b)</u>						
Opening balance <sup>6</sup>		+ 111,690		+ 111,690		
From Federal tax collection account <sup>7</sup>				+ 2,374,286		
Payments to Provinces <sup>8</sup>	+ 168,351	- 2,323,876	- 258,640	- 2,414,165		
Closing balance <sup>6</sup>			- 71,811	- 71,811		
Sub-total	+ 168,351	- 2,212,186	- 330,451	ø		
Total, Federal Personal Income Tax by Taxation Year	+ 93,503	+ 7,193,177	+ 1,941,167	+ 9,227,847 <sup>10</sup>		

for Footnotes<sup>1</sup> and <sup>10</sup>, see Footnotes following Table 16-E

Source: a)

Revenue Canada, Taxation Division, Source data obtained (See this Study, Tables 11, 12 and 14-A)

b) Government of Canada, Department of Finance, Federal-Provincial Relations Division, Cash Payments to the Provinces from the Federal Government and Closing balance (personal income tax only) of the Provincial Tax Collection Agreement account

c) Public Accounts of Canada, Volume II, National Revenue, Details of Revenue



Table 16-E

Federal Personal Income Tax, 1970/71 - 1974/75  
Estimation of Taxation Year Components  
(thousands of dollars)

Fiscal Year	Taxation Year Components			Total	Public Accounts c)	Differences <sup>9</sup>
	1973	1974	1975			
<u>Fiscal 1974/75</u>						
<u>Federal Tax Collection Account a)</u>						
Deductions at source <sup>2</sup>		+ 10,974,412	+ 2,658,328	+ 13,632,740		
Direct Payments <sup>3</sup>	+ 1,260,880	+ 1,389,563		+ 2,650,443		
Refunds <sup>4</sup>	- 1,370,609	- 319,460		- 1,690,069		
To Provincial Tax collection agreement account <sup>5</sup>				- 2,872,903		
Sub-total, Federal Personal Income Tax	- 109,729	+ 12,044,515	+ 2,658,328	+ 11,720,211 <sup>10</sup>		
<u>Provincial Tax Collection Agreement Account b)</u>						
Opening balance <sup>6</sup>		+ 71,811		+ 71,811		
From Federal tax collection account <sup>7</sup>				+ 2,869,496		
Payments to Provinces <sup>8</sup>	+ 233,813	- 2,813,413	- 317,423	- 2,897,023		
Closing balance <sup>6</sup>			- 44,284	- 44,284		
Sub-total	+ 233,813	- 2,741,602	- 361,707	ø		
Total, Federal Personal Income Tax By Taxation Year	+ 124,084	+ 9,302,913	+ 2,296,621	+ 11,723,618 <sup>10</sup>		

For Footnotes<sup>1</sup> and <sup>10</sup>, see Footnotes following Table 16-E

Source:

a Revenue Canada, Taxation Division, Source data obtained (See this Study, Tables 11, 12 and 14-A)

b Government of Canada, Department of Finance, Federal-Provincial Relations Division, Cash Payments to the Provinces from the Federal Government and Closing balance (personal income tax only) of the Provincial Tax Collection Agreement account

c Public Accounts of Canada, Volume II, National Revenue, Details of Revenue



Footnotes to Table 16, A-E

1. Revenue data for fiscal 1970/71 is incomplete. Specifically, the amounts given for deductions at source, direct payments and refunds are those of the quarter January 1 - March 31, 1971, only. However, the amount transferred to the Provincial Tax Collection Agreement Account refers to the entire fiscal year. To avoid giving an incorrect impression, only the 1971 taxation year column, which is used in Table 17, has been totalled.
2. These are the amounts provided by Revenue Canada, Taxation Division (Table 11), after netting out non-tax revenues credited to Unemployment Insurance Commission and Canada Pension Plan (Table 12).

The distribution of deductions at source over two taxation years follows from the assumption made that deductions at source are for the taxation year in which received, except source deductions received in January which generally still are for the previous taxation year. Since accurate information on the amounts received in January was not obtained, the estimated breakdown over the two taxation years is based on an additional assumption. The additional assumption made is that one third of source deductions received during the first quarter of a calendar year, is received in January. This is not necessarily so and a slightly different breakdown of deduction at source over two taxation years would result if accurate information on January receipts had been used. The possible error introduced by this assumption, however, is expected to be minor.

Footnotes to Table 16, A-E (Continued)

3. Direct payments are the amounts taken from Table 11 and distributed over two taxation years on the assumption that all payments received during the first half of a calendar year (January-June) still are payments made for settling taxes assessed of the previous taxation year. However, direct payments received during the period July-December of a calendar year are payments made for the current taxation year.
4. The amounts refunded, similarly, are taken from Table 14. Their distribution over two taxation years follows from the assumption made that all refunds made during a calendar year (current taxation year) are for the previous taxation year.
5. The amounts transferred to the Provincial Tax Collection Agreement account are taken from Table 14A. Since this is a transfer from one Federal account to another account kept by the federal government, these transfers need not be disaggregated to taxation years. However, as a result, row and column totals do not balance.

An alternative way of presentation which would keep row and column totals balanced, is to assume a steady transfer of funds to the Provincial Tax Collection Agreement account and to distribute these transfers accordingly over the two taxation years of a fiscal year. However, since the amounts paid into the Provincial Tax Collection Agreement account, as reported by Revenue Canada, did not entirely coincide with the amounts received as reported by the Department of

Footnotes to Table 16, A-E (Continued)

Finance, this manner of presentation could not be followed.

6. Data in opening and closing balance of the Provincial Tax Collection Agreement account were obtained from Government of Canada, Department of Finance, Federal-Provincial Relations Division. They are allocated to the taxation years in which the account is closed and opened. The implicit assumption made is that these funds are the last transfers made in the fiscal year being closed and the first to be paid out to Provinces in the new fiscal year.
7. Given accurate information on opening and closing balance of the Provincial Tax Collection account, and on payments made to Provinces, the amount shown as having been received from the Federal Tax Collection account was calculated so as to balance the Provincial Tax Collection Agreement account on a fiscal year basis.

Naturally, the amounts received from the Federal Tax Collection account should coincide with the amounts paid into the Provincial Tax Collection Agreement account. However, there are minor differences in the amounts reported by Revenue Canada and the amounts implicitly reported by the Department of Finance.

For reasons explained in Footnote 5, above, these receipts have not been disaggregated to taxation years.

8. Data obtained from Government of Canada, Department of Finance, Federal-Provincial Relations Division, Cash payments to the Provinces

Footnotes to Table 16, A-E (Continued)

from the Federal Government. This source document accurately indicates the taxation years for which the payments are made.

9. The differences noted in Table 16 do not entirely coincide with the differences noted in Table 15 (and Table 17). In Table 16, Public Accounts data is taken from the details provided in Volume II of the Public Accounts, whereas the comparisons made in Tables 15 and 17 are based on data provided in Volume I. The two volumes, although referring to the same fiscal year, do not always provide the same information.
10. These totals do not coincide because of the noted differences between payments into the Provincial Tax Collection Agreement account, reported by Revenue Canada, and the amounts received as reported by Department of Finance (see also, footnotes 5 and 6 above).



Table 17 Federal Personal Income Taxes, 1971/72 - 1973/74 Reconciliation with Taxation Statistics, 1971/73 (millions of dollars)								
Fiscal Year	Taxation Year <sup>1</sup>					Totals <sup>2</sup>	Public <sup>3</sup> Accounts	Differences <sup>4</sup>
	1970	1971	1972	1973	1974			
1970/1971		1,200.6						
1971/72	281.7	5,866.1	1,142.3			7,290.1	7,227.4	62.7
1972/73		145.9	6,722.8	1,469.7		8,338.4	8,378.4	- 40.0
1973/74			93.5	7,193.2	1,941.2	9,227.8	9,225.8	2.0
1974/75				124.1				
Total		7,212.6	7,958.6	8,787.0				
Taxation <sup>2</sup> Statistics		6,688.7	7,796.6	8,834.1				
\$ <sup>5</sup> Difference		523.9	162.0	- 47.1				
%		7.8	2.1	0.5				

- <sup>1</sup> This study, Table 16, Taxation Year Components  
<sup>2</sup> Source: Revenue Canada, Taxation Statistics, Federal Taxes Payable, Basic Tables, Table 5  
<sup>3</sup> Source: Public Accounts of Canada, Volume 1  
<sup>4</sup> See Table 16, Footnotes 9 and 10  
<sup>5</sup> Percentages are calculated as a percentage of Taxation Statistics





5. The Disaggregation of Federal Personal Income Taxes to Five Selected Cities

The method used for disaggregating federal personal income tax revenues to the five selected cities is similar to the one used for disaggregating provincial personal income taxes. It involves the calculation of ratios indicating the relative share of federal personal income taxes raised in the cities selected (Table 18). These ratios are calculated from Green Book estimates of federal personal income taxes payable by these cities for taxation years 1971, 1972 and 1973. The ratios for 1974 have been estimated as an average of the ratios of the preceding three years.

Federal personal income tax revenues broken down to the taxation years involved are given in Table 19 for fiscal years 1972/73 and 1973/74.

Finally, Table 20 A-E calculates the results for each of the five selected cities. For each city, federal personal income tax revenues are disaggregated using the taxation year method. The results obtained in this way are compared to results obtained using a short-cut method similar to the one used for provincial governments, i.e. using the ratio of the taxation year largely coinciding with the fiscal year being disaggregated.

Table 18

Federal Personal Income Tax Payable  
by Taxation Year  
Canada and Selected Cities  
(thousands of dollars)

		Federal Personal Income Taxes Payable		Ratio
		City	Canada	City/Canada
A	Moncton <sup>1</sup>			
	1971	15,871	6,688,750	.0024
	1972	17,765	7,796,621	.0023
	1973	18,970	8,834,058	.0021 <sup>2</sup>
	1974	-	-	.0023 <sup>2</sup>
B	Toronto <sup>1</sup>			
	1971	1,078,399	6,688,750	.1612
	1972	1,243,786	7,796,621	.1595
	1973	1,397,249	8,834,058	.1581 <sup>2</sup>
	1974	-	-	.1596 <sup>2</sup>
C	Winnipeg			
	1971	197,633	6,688,750	.0295
	1972	222,688	7,796,621	.0286
	1973	243,999	8,834,058	.0276 <sup>2</sup>
	1974	-	-	.0286 <sup>2</sup>
D	Saskatoon			
	1971	39,720	6,688,750	.0059
	1972	43,222	7,796,621	.0055
	1973	51,470	8,834,058	.0058 <sup>2</sup>
	1974	-	-	.0058 <sup>2</sup>
E	Edmonton <sup>1</sup>			
	1971	168,177	6,688,750	.0251
	1972	196,674	7,796,621	.0252
	1973	220,676	8,834,058	.0250 <sup>2</sup>
	1974	-	-	.0251 <sup>2</sup>

<sup>1</sup> Taxes payable from these cities have been adjusted for boundary differences. For details see Section III, The Boundary Problem, Table 25

<sup>2</sup> 1974 ratios have been estimated

Source: Revenue Canada Taxation, Taxation Statistics 1971, 1972  
1973, Basic Tables, Table 5

Table 19

Federal Personal Income Tax Revenues, 1972/73 and 1973/74  
by Fiscal Year and Taxation Year Components  
(millions of dollars)

A. <u>Fiscal Year 1972/73</u>	
Taxation Year 1971	\$ 145.9
Taxation Year 1972	\$6,722.8
Taxation Year 1973	<u>\$1,469.7</u>
Total, Fiscal 1972/73	\$8,338.4 <sup>1</sup>
B. <u>Fiscal Year 1973/74</u>	
Taxation Year 1972	\$ 93.5
Taxation Year 1973	\$7,193.2
Taxation Year 1974	<u>\$1,941.2</u>
Total, Fiscal 1973/74	\$9,227.8 <sup>1</sup>

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These totals differ from the amounts given in Table 1, \$8,378.4 million and \$9,225.8 million, respectively. For an explanation of these differences see Table 16, Footnotes 9 and 10

Source: This study, Table 17

Table 20-A

Estimates of Federal Personal Income Tax Revenues  
Raised in Five Selected Cities, Fiscal 1972/73 and 1973/74  
(dollar amounts are in millions)

Federal to Moncton		
Methods Used	Fiscal 1972/73	Fiscal 1973/74
<u>Taxation Year</u> <u>Method</u>	Ratio x Amount = Allocation	Ratio x Amount = Allocation
Taxation Year 1971	.0024 x 145.9 = .350	
Taxation Year 1972	.0023 x 6,722.8 = 15.462	.0023 x 93.5 = .215
Taxation Year 1973	.0021 x 1,459.7 = 3.086	.0021 x 7,193.2 = 15.106
Taxation Year 1974		.0023 x 1,941.2 = 4.465
Total Allocated to Moncton	18.898	19.786
<u>Short-cut</u> <u>Method</u>		
Taxation Year 1972	.0023 x 8,338.4 <sup>1</sup> = 19.178	
Taxation Year 1973		.0021 x 9,227.8 <sup>1</sup> = 19.378

<sup>1</sup> See Table 19, Footnote 1

Source: This Study, Tables 18 and 19



Table 20-B

Estimates of Federal Personal Income Tax Revenues  
Raised in Five Selected Cities, Fiscal 1972/73 and 1973/74  
 (dollar amounts are in millions)

Federal to Toronto		
Methods Used	Fiscal 1972/73	Fiscal 1973/74
<u>Taxation Year Method</u>	Ratio x Amount = Allocation	Ratio x Amount = Allocation
Taxation Year 1971	$.1612 \times 145.9 = 23.519$	
Taxation Year 1972	$.1595 \times 6722.8 = 1072.287$	$.1595 \times 93.5 = 14.913$
Taxation Year 1973	$.1581 \times 1469.7 = 232.360$	$.1581 \times 7193.2 = 1137.245$
Taxation Year 1974		$.1596 \times 1941.2 = 309.756$
Total Allocated to Toronto	1328.166	1461.914
<u>Short-cut Method</u>		
Taxation Year 1972	$.1595 \times 8338.4^1 = 1329.975$	
Taxation Year 1973		$.1581 \times 9227.8^1 = 1458.915$

<sup>1</sup> See Table 19, Footnote 1

Source: This Study, Tables 18 and 19

Table 20-C

Estimates of Federal Personal Income Tax Revenues  
Raised in Five Selected Cities, Fiscal 1972/73 and 1973/74  
(dollar amounts are in millions)

Federal to Winnipeg		
Methods Used	Fiscal 1972/73	Fiscal 1973/74
<u>Taxation Year</u> <u>Method</u>	Ratio x Amount = Allocation	Ratio x Amount = Allocation
Taxation Year 1971	.0295 x 145.9 = 4.304	
Taxation Year 1972	.0286 x 6722.8 = 192.272	.0286 x 93.5 = 2.674
Taxation Year 1973	.0276 x 1469.7 = 40.564	.0276 x 7193.2 = 198.532
Taxation Year 1974		.0286 x 1941.2 = <u>55.458</u>
Total Allocated to Winnipeg	237.140	256.664
<u>Short-cut</u> <u>Method</u>		
Taxation Year 1972	.0286 x 8338.4 <sup>1</sup> = 238.478	
Taxation Year 1973		.0276 x 9227.8 <sup>1</sup> = 254.687

<sup>1</sup> See Table 19, Footnote 1

Source: This Study, Tables 18 and 19

Table 20-D

Estimates of Federal Personal Income Tax Revenues  
Raised in Five Selected Cities, Fiscal 1972/73 and 1973/74  
(dollar amounts are in millions)

Federal to Saskatoon		
Methods Used	Fiscal 1972/73	Fiscal 1973/74
<u>Taxation Year</u> <u>Method</u>	Ratio x Amount = Allocation	Ratio x Amount = Allocation
Taxation Year 1971	.0059 x 145.9 = .861	
Taxation Year 1972	.0055 x 6722.8 = 36.975	.0055 x 93.5 = .514
Taxation Year 1973	.0058 x 1469.7 = 8.524	.0058 x 7193.2 = 41.721
Taxation Year 1974		.0058 x 1941.2 = <u>11.259</u>
Total Allocated to Saskatoon	46.360	53.494
<u>Short-cut</u> <u>Method</u>		
Taxation Year 1972	.0055 x 8338.4 <sup>1</sup> = 45.861	
Taxation Year 1973		.0058 x 9227.8 <sup>1</sup> = 53.521

<sup>1</sup> See Table 19, Footnote 1

Source: This Study, Tables 18 and 19

Table 20-E

Estimates of Federal Personal Income Tax Revenues  
Raised in Five Selected Cities, Fiscal 1972/73 and 1973/74  
(dollar amounts are in millions)

Federal to Edmonton		
Methods Used	Fiscal 1972/73	Fiscal 1973/74
<u>Taxation Year Method</u>	Ratio x Amount = Allocation	Ratio x Amount = Allocation
Taxation Year 1971	$.0251 \times 145.9 = 3.662$	
Taxation Year 1972	$.0252 \times 6722.8 = 169.415$	$.0252 \times 93.5 = 2.356$
Taxation Year 1973	$.0250 \times 1469.7 = 36.743$	$.0250 \times 7193.2 = 179.830$
Taxation Year 1974		$.0251 \times 1941.2 = 48.724$
Total Allocated to Edmonton	209.820	230.910
<u>Short-cut Method</u>		
Taxation Year 1972	$.0252 \times 8338.4^1 = 210.128$	
Taxation Year 1973		$.0250 \times 9227.8^1 = 230.695$

<sup>1</sup> See Table 19, Footnote 1

Source: This Study, Tables 18 and 19

### Section III - Special Problems

In this section two special problems are investigated: margin of error in source data and boundary problem.

#### Margin of Error in Source Data

For the disaggregation of federal and provincial personal income tax revenues to selected urban areas, two data sources are used - Public Accounts and Taxation Statistics. Of these two sources, Public Accounts are accepted as basically accurate. Although some differences were noted in comparison with a third source document (Department of Finance data for provincial governments, and Revenue Canada data for the federal government), these differences are taken into consideration when disaggregating personal income taxes to the selected urban areas.

The situation is totally different with respect to Revenue Canada estimates of personal income taxes payable, published annually as Taxation Statistics (Green Book). These estimates are derived from an analysis of a stratified sample of tax returns and are affected by sampling error and possibly some other types of errors.

For taxation year 1972, Revenue Canada's sample of tax returns filed comprised 5.76% of the total number of tax returns processed to December 31, 1973. For taxation year 1973, this percentage was 4.1% of tax returns processed to December 31, 1974. This means that for taxation year 1972, the sample contained almost 600,000 returns out of a total of 10.4 million. For taxation year 1973, the sample was 450,000 out of



a total of 11.0 million returns.<sup>1</sup>

Statistically, this is a large enough sample to produce accurate results. Although the margin of error has not been statistically estimated by Revenue Canada, it is believed to be less than 3%, in part due to a less-than-complete coverage of all returns filed. For example, by December 31, 1973, approximately 1% of all returns filed for taxation year 1972 had not been processed.

For urban regions, Green Book Taxation Statistics are based on a processing of tax returns by mailing address. This introduces a special type of error in the estimates of taxes payable from cities, in particular in provincial taxes payable. For example, a person may live in Nova Scotia on December 31 but mail his tax return from Vancouver, B.C. because he has moved to that city, say, in January. In this case, his provincial taxes assessed will be allocated (or will accrue) to Nova Scotia, but when estimating taxes payable from Vancouver his taxes payable are included in the estimates for Vancouver.

The estimates of taxes payable prepared for any other city may be similarly affected. There is a difference, however, between the implication for federal and provincial governments. Federal personal income taxes remain payable to the federal government, regardless of province of residence on December 31 of the taxation year being assessed. In contrast, not all provincial taxes payable estimated for individual cities are payable to the government of the province in which

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<sup>1</sup> Source: Revenue Canada, Taxation Statistics, 1974 and 1975 Editions

the city is located. Some of it is probably payable to other provincial governments, depending on province of residence reported on individual tax returns.

To gain an insight into the relative magnitude of these differences certain comparisons can be made for provincial governments. Green Book Taxation Statistics provide information on provincial taxes payable by "province of residence on December 31" (Basic Tables, Table 1) and by "mailing address" (Basic Tables, Table 5). In addition, in particular the data of Table 1 can be compared with provincial taxes assessed of the final entitlement calculation of the Department of Finance of the federal government. These comparisons are made for the five selected provinces for taxation years 1972 and 1973 in Table 21.

From this Table, the difference between the estimates of provincial taxes payable by province of residence and mailing address is interpreted as indicative of the special error due to processing by mailing address. Expressing the difference as a percentage of taxes payable by mailing address, the error is seen to vary between .08% for Saskatchewan in 1973 and .63% for Alberta in 1973. Allowing for a somewhat greater variation in the differences of provinces not investigated at the provincial level, the margin of error due to mailing address in the estimates of provincial taxes payable is estimated as not exceeding plus or minus 1%.

Similarly, the difference between provincial taxes assessed under final entitlement and the estimates of provincial taxes payable by province of

residence is interpreted as indicative of the general sampling error in the Green Book estimates of provincial taxes payable. Measured on this basis, the sampling error generally is less than 1%, but for Alberta 1973, the error is 1.25%. In other words, the margin of sampling error may be as high as plus or minus 1.5%.

At the federal level, only the difference between Green Book estimates of federal personal income taxes payable by "province of residence on December 31" and by "mailing address" could be compared. These comparisons are made in Table 22. Not surprisingly, these differences are not significantly different from the comparable differences in provincial taxes payable. In other words, the special error, due to processing by mailing address, in the Green Book estimates of federal personal income taxes payable, by province, is also estimated at plus or minus 1%.

The general sampling error in federal personal income taxes payable, could not be estimated on the basis of accurate information on federal taxes assessed. However, it is reasonable to assume that the sampling error in federal personal income taxes payable is similar to that found for provincial taxes payable. In other words, the sampling error is assumed to be plus or minus 1.5%.

At the city level, Green Book estimates of total, i.e. including both federal and provincial personal income taxes payable, could be compared with accurate information prepared by the Department of Revenue. These comparisons are made in Table 23 for taxation years 1972 and 1973 for

each of the five selected cities. From this Table, the error can be seen to vary between .47% for Winnipeg, 1972 and 3.37% for Moncton, 1972, indicating a possible margin of error of plus or minus 3.5%. This conclusion, however, would be valid for the five selected cities only. If a much larger and more varied set of cities had been examined, the approximate error in the estimates of total personal income taxes payable from cities might have been different.

However, these measures cannot be interpreted as indicative of general sampling error and special error in the estimates of federal and provincial taxes payable from these cities. Sampling and special error may be different in federal and provincial taxes payable from cities, but to separate the two, certain assumptions must be made.

The first assumption made is that the general sampling error at the city level is not significantly different from the sampling error in the estimates of taxes payable for a province as a whole.<sup>1</sup> However, sampling error at the city level will tend to be somewhat greater rather than smaller than at the provincial level.

The second assumption relates to the special error due to "mailing address", which is more difficult to compare with the corresponding error at the provincial level. In fact, strictly speaking a comparison cannot be made, since the data necessary for arriving at a reasonably

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<sup>1</sup> This assumption is based on the relatively large size of the cities examined, as well as the stratified sampling techniques used



independent estimate of the error at the city level is not available. To make such estimates would require information on provincial taxes payable from cities to provinces other than the province in which the city is located. Ideally, these provincial taxes payable to "other" provincial governments should be available for each of the provinces involved, at least for aggregate data at the provincial level. In other words, the size of the special error at the city level can be argued but not estimated to be higher than at the provincial level. If the assumption is made that the special error, at the city level, in the estimates of federal and provincial (personal income) taxes payable is three times the size of the corresponding error at the provincial level (which was estimated at 1%), this would result in a margin of error at the city level of approximately plus or minus 3%. This margin of error is felt to be reasonable in view of the available information, subject, however, to one additional consideration.

At the provincial level, province of residence on December 31 of the taxation year being assessed is an important item of information on any tax return filed. This, in fact, determines to which provincial government provincial taxes assessed accrue.

At the local level, a corresponding piece of information would be place of residence on December 31 of the taxation year being assessed. Since this information is not relevant to existing federal-provincial tax collection agreements, it is not recorded on tax returns filed.

Nevertheless, in the context of this study, the question must be asked whether taxes payable from cities should, in principle, be based on



"place of residence on December 31" or whether some other basis might be defined. Since this is an entirely open question, no attempt has been made in this study to answer this question one way or another.

For the purpose of the present disaggregation study, the quality of source data from Green Book Taxation Statistics appears to be adequate. For Canada as a whole, the margin of error in Green Book estimates of federal personal income taxes payable probably is less than plus or minus 1%. At the provincial level, the margin of error in Green Book estimates of federal and provincial taxes payable is somewhat greater, possibly between 2% and 3% (plus or minus). At the city level, the margin of error is not expected to exceed plus or minus 5%. However, a reasonably independent estimate could not be made due to inadequate information, in particular on provincial taxes payable from cities.

Table 21  
Provincial Personal Income Taxes Payable and Assessed  
Selected Provinces, Taxation Years 1972 and 1973  
(in millions of dollars)

Taxation Year	Green Book Taxes Payable by Mailing 1 Address	Province of Residence 2	Final Entitlement Taxes Assessed <sup>3</sup>	Difference between Column 2 & 1		Column 3 & 2
	(1)	(2)	(3)	\$	%	\$ %
<u>1972</u>						
New Brunswick	60.1	60.2	60.3	.1	.17	.1 .16
Ontario	1,122.5	1,128.1	1,132.1	5.6	.50	4.5 .40
Manitoba	134.4	135.1	135.1	.7	.52	- -
Saskatchewan	81.7	81.9	81.8	.2	.24	.1 .12
Alberta	221.8	222.9	224.0	1.1	.50	1.1 .49
<u>1973</u>						
New Brunswick	71.6	71.7	72.4	.1	.14	.7 .98
Ontario	1,377.4	1,383.2	1,382.6	5.8	.42	.6 .04
Manitoba	162.9	163.4	162.1	.5	.31	1.3 .08
Saskatchewan	120.4	120.5	121.4	.1	.08	1.1 .91
Alberta	270.4	272.1	275.5	1.7	.63	3.4 1.25

Source:

<sup>1</sup> Revenue Canada Taxation - Taxation Statistics, 1972 and 1973, Basic Tables, Table 5

<sup>2</sup> ibid, Basic Tables, Table 1

<sup>3</sup> Federal Government Department of Finance, Federal-Privincial Relations Division, Statement on the Final Determination of Payments under the Tax Collection Agreements for Taxation Years 1972 and 1973. The figures given for Taxes Assessed are after deducting Foreign Tax Credits

Table 22  
Federal Personal Income Taxes Payable  
By Province of Residence and By Mailing Address  
Selected Provinces, Taxation Years 1972 and 1973  
(in millions of dollars)

Taxation Year	Mailing Address <sup>1</sup>	Province of Residence <sup>2</sup>	Difference \$ %	
<u>1972</u>				
New Brunswick	141.3	140.7	.6	.42
Ontario	3,682.0	3,694.7	12.7	.34
Manitoba	309.5	308.5	1.0	.32
Saskatchewan	215.5	215.4	.1	.05
Alberta	600.0	600.8	.8	.13
<u>1973</u>				
New Brunswick	152.8	151.7	1.1	.72
Ontario	4,144.3	4,155.3	11.0	.27
Manitoba	347.1	345.7	1.4	.40
Saskatchewan	272.6	272.0	.6	.22
Alberta	686.3	687.8	1.5	.22

Source: <sup>1</sup> Revenue Canada Taxation - Taxation Statistics, 1972 and 1973  
Basic Tables, Table 5

<sup>2</sup> ibid, Basic Tables, Table 1

Table 23  
Total Personal Income Taxes Payable  
Selected Cities, Taxation Years 1972 and 1973  
(in millions of dollars)

Taxation Year	Green Book Sample <sup>1</sup>	Department of Revenue Full <sup>2</sup>	Difference	
			\$	%
<u>1972</u>				
Moncton	29.7	30.7	1.0	3.37
Toronto	1,723.3	1,704.1	19.2	1.11
Winnipeg	319.4	320.9	1.5	.47
Saskatoon	59.6	61.5	1.9	3.19
Edmonton	309.2	311.3	2.1	.68
<u>1973</u>				
Moncton	32.6	32.8	.2	.61
Toronto	1,974.2	1,960.1	14.1	.71
Winnipeg	357.8	353.1	4.7	1.31
Saskatoon	74.1	73.1	1.0	1.35
Edmonton	352.6	359.4	6.8	1.93

Source: <sup>1</sup> Revenue Canada Taxation, Taxation Statistics, 1972 and 1973, Basic Tables, Table 5

<sup>2</sup> R. W. Adams, Chief, Revenue Canada, Statistics Section, Letter to G. deKoning, Director - Special Studies, Tri-Level Task Force on Public Finance, July 25, 1975

### The Boundary Problem

Green Book Taxation Statistics provide information on federal and provincial taxes payable from cities, including the five cities (Moncton, Toronto, Winnipeg, Saskatoon and Edmonton) selected by the Tri-Level Task Force for its special studies. However, with the exception of Saskatoon, the boundaries adopted by Revenue Canada for these cities do not coincide with the boundaries adopted by the Tri-Level Task Force which coincide with present municipal boundaries.

For example, Toronto, as defined by Revenue Canada for the purpose of analyzing individual tax returns, includes places such as Markham, Richmond Hill and several others, all located in what is now the Regional Municipality of York. Similarly, Moncton includes Dieppe, St. Anselme and several other relatively minor places. Winnipeg nearly coincides with the present City of Winnipeg boundaries but still includes East and West St. Paul. Edmonton includes a rather long list of places located in several counties surrounding the City of Edmonton.

To investigate the seriousness of the boundary problem required an identification of places included in Revenue Canada boundaries but outside the Tri-Level Task Force boundaries. Having done this, a measure of significance needs to be developed. Ideally, this measure would be "taxes payable" by residents of these outlying areas. However, this information was not available and the percentage population of these outlying areas was chosen as the best available substitute measure.



Table 24 summarizes 1971 Census population data of the areas concerned and calculates the percentage population living in the areas outside Tri-Level Task Force boundaries but within Revenue Canada boundaries.

As shown in Table 24, the Saskatoon boundaries used by Revenue Canada coincide with the boundaries adopted by the Tri-Level Task Force, whereas the difference in boundaries is relatively minor for Winnipeg. However, for Moncton, Toronto and Edmonton, the differences are such that Green Book estimates of taxes payable from these cities are grossly overstated if taken as taxes payable from these cities defined by Tri-Level Task Force boundaries. In other words, for these cities an adjustment to Green Book estimates of federal and provincial taxes payable should be made.

Implicit in the adjustments made is the assumption that the percentage population living in the areas excluded is approximately the same on December 31, 1972 and 1973 as it was on the date the census was taken.

This may or may not be the case. The implicit assumption made therefore introduces a possible error in the adjusted taxes payable from these cities. However, it was not possible to estimate the probable size of the error involved. This would require some information on population growth rates of both the city itself (as defined by Tri-Level Task Force boundaries) and the areas excluded. Since this was not obtainable within the time available no attempt was made to apply differential adjustments in each of the cities involved, or to estimate the possible error arising from the assumptions made.

A second, more obvious assumption is that, on average, the areas excluded have taxable incomes similar to the average for the entire area. In other words, that the share of personal income taxes payable is approximately the same as the percentage populations of the area, both being expressed as a percentage of the entire area. This, too, introduces a possible error in the adjusted taxes payable by Moncton, Toronto, and Edmonton. However, unless there is a high concentration of taxable income in the areas excluded, the error introduced is not expected to be significant, e.g. not to exceed plus or minus 1% of the adjusted taxes payable of each of the three cities for which the adjustment is made.<sup>1</sup>

The adjustments made are shown in Table 25 which gives both the unadjusted and adjusted personal income taxes payable from the five cities included in this study. Table 25A shows the adjustments made for taxation year 1972 and Table 25B for taxation year 1973.

In conclusion, the boundary problem does not represent the most serious problem encountered. Reasonably accurate adjustments can be made to existing data, while in the future much more accurate estimates will be possible when Revenue Canada implements the postal geocoding system for identification of the urban region boundaries.

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<sup>1</sup> From the available Census data on per capita incomes it appears that the average income of the areas excluded is somewhat lower than the per capita income of the areas falling within Tri-Level Task Force boundaries

Table 24Population of Selected CitiesUsing Revenue Canada and Task Force Boundaries

(Population figures are in thousands)

	Population Living Within			Outlying Areas as Percentage of	
	Revenue Canada Boundaries	Task Force Boundaries	Outlying Areas <sup>1</sup>	Revenue Canada Boundaries	Task Force Boundaries
Moncton	64,276	54,799	9,477	14.7	17.3
Toronto	2,214,775	2,086,017	128,758	5.8	6.2
Winnipeg	540,681	535,217	5,464	1.0	1.0
Saskatoon	126,449	126,449	-	-	-
Edmonton	503,035	438,152	64,883	12.9	14.8

<sup>1</sup> The term "Outlying Areas" is used in this table to indicate those areas which are outside Task Force boundaries but within Revenue Canada boundaries

Source:     1971 Census Population Data

**Table 25**  
Unadjusted and Adjusted Provincial Income Tax Payable  
Selected Cities, 1972 and 1973  
 (in thousands of dollars)

Taxation Year	(In thousands of dollars)					
	Taxes Payable					
	Unadjusted <sup>1</sup>			Adjusted <sup>2</sup>		
	Federal	Provincial	Total	Federal	Provincial	Total
<u>A 1972</u>						
Moncton	20,837	8,894	29,731	17,765	7,583	25,348
Toronto	1,320,564	402,771	1,723,335	1,243,786	379,354	1,623,140
Winnipeg	222,688	96,737	319,425	222,688	96,737	319,425 <sup>3</sup>
Saskatoon	43,222	16,411	59,633	43,222	16,411	59,633 <sup>3</sup>
Edmonton	225,800	83,446	309,246	196,674	72,682	269,356
<u>B 1973</u>						
Moncton	22,251	10,316	32,567	18,970	8,795	27,765
Toronto	1,483,484	490,730	1,974,214	1,397,249	462,204	1,859,453 <sup>3</sup>
Winnipeg	243,999	113,843	357,842	243,999	113,843	357,842 <sup>3</sup>
Saskatoon	51,470	22,633	74,103	51,470	22,633	74,103 <sup>3</sup>
Edmonton	253,340	99,277	352,617	220,676	86,477	307,153

<sup>1</sup> Source: Revenue Canada, Taxation: Taxation Statistics, 1974 Edition, Analyzing 1972 T-1 Individual Tax Returns  
 Revenue Canada, Taxation: Taxation Statistics, 1975 Edition, Analyzing 1973 T-1 Individual Tax Returns

<sup>2</sup> Calculated by staff: details available from Staff Working Papers

<sup>3</sup> No adjustments necessary

















